

Somerville Intermediate School

Annual Report for the year ended 31 December 2019

Ministry Number:	6760
Principal:	Yolande Franke
School Address:	39 Somerville Road, Somerville, Auckland 2014
School Postal Address:	39 Somerville Road, Somerville, Auckland 2014
School Phone:	09 535 1070
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Service Provider:	Edtech Financial Services Ltd

Somerville Intermediate School 2019

Members of the Board of Trustees

<u>Name</u>	<u>Position</u>	<u>How Position on the Board Gained</u>	<u>Occupation</u>	<u>Term Expires</u>
David Ellery	Principal	Appointed	Principal	April 2019
Yolande Franke	Principal	Appointed	Principal	Current
Sonya Koshy	Staff Representative	Elected	Teacher	Feb 2022
Brian Ross	Parent Representative	Co-Opted Elected Re Elected	Project Manager	May 2017 Nov 2017 Nov 2020
Wilson Alley	Parent Representative	Elected		June 2022
Tracey-Lee Dalton	Parent Representative	Elected		June 2022
Jonathan Willows	Parent Representative	Elected	Business Manager Countdown	Nov 2020
Brian Carr	Parent Representative	Elected	National Sales Manager Mercedes-Benz	Nov 2020
	<u>Chairperson</u>	Co-opted	<u>as of June 2019</u>	
Stuart Wellm	Parent Represtive Chairperson	Elected October 2016 Co-opted <u>Not Re-elected</u>	Accountant as of Feb 2018	Aug 2019 Aug 2019 June 2019
	<u>Chairs Finance Mtgs</u>	<u>Co-opted</u>	<u>back on to BOT June 19</u>	
Karen Musham	Parent Representative	Appointed <u>Not Re-elected</u>	Accountant	expires on the BOT election she needs be elected June 2019
Lonaye King	Staff Representative	Elected	Teacher	November 2018
Leeanne Walters	Parent Representative	Elected	General Manger Fulton Hogan	June 2019 <u>Resigned Feb 2018</u>

Somerville Intermediate School

Annual Report

For the year ended 31 December 2019

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Somerville Intermediate School
Statement of Responsibility
For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Brian Paul Carr
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

8/12/2020
Date:

YOLANDE FRANKE
Full Name of Principal

[Signature]
Signature of Principal

08/12/2020
Date:

Somerville Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	7,262,461	7,107,724	7,131,457
Locally Raised Funds	3	942,990	839,278	669,981
Interest Income		57,888	52,000	58,095
International Students	4	743,211	516,020	559,893
		<u>9,006,550</u>	<u>8,515,022</u>	<u>8,419,426</u>
Expenses				
Locally Raised Funds	3	655,906	514,020	402,999
International Students	4	221,459	218,900	190,682
Learning Resources	5	4,575,864	4,353,478	4,320,596
Administration	6	461,335	448,249	444,474
Finance		849	-	2,083
Property	7	2,670,472	2,739,739	2,808,259
Depreciation	8	235,049	293,373	263,725
Loss on Disposal of Property, Plant and Equipment		11,121	-	3,410
		<u>8,832,055</u>	<u>8,567,759</u>	<u>8,436,228</u>
Net Surplus / (Deficit) for the year		174,495	(52,737)	(16,802)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>174,495</u></u>	<u><u>(52,737)</u></u>	<u><u>(16,802)</u></u>

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



Somerville Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		4,159,181	4,159,181	4,175,983
Total comprehensive revenue and expense for the year		174,495	(52,737)	(16,802)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		16,992	-	-
Equity at 31 December	24	4,350,668	4,106,444	4,159,181
Retained Earnings		4,350,668	4,106,444	4,159,181
Equity at 31 December		4,350,668	4,106,444	4,159,181

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.



Somerville Intermediate School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	662,285	97,873	138,553
Accounts Receivable	10	358,151	366,000	293,038
GST Receivable		15,201	36,000	36,358
Prepayments		62,222	37,000	37,662
Investments	11	1,300,000	1,700,000	2,000,000
		<u>2,397,859</u>	<u>2,236,873</u>	<u>2,505,611</u>
Current Liabilities				
Accounts Payable	13	501,077	369,500	365,944
Revenue Received in Advance	14	407,085	491,600	491,969
Provision for Cyclical Maintenance	15	-	61,000	-
Finance Lease Liability - Current Portion	16	4,777	3,000	2,807
Funds Held in Trust	17	149,851	120,000	117,101
Funds Held for Capital Works Projects	18	-	-	(74,720)
		<u>1,062,790</u>	<u>1,045,100</u>	<u>903,101</u>
Working Capital Surplus/(Deficit)		<u>1,335,069</u>	<u>1,191,773</u>	<u>1,602,510</u>
Non-current Assets				
Property, Plant and Equipment	12	3,061,925	2,366,671	2,544,754
Capital Works in Progress		7,298	600,000	104,664
		<u>3,069,223</u>	<u>2,966,671</u>	<u>2,649,418</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	50,567	50,800	90,173
Finance Lease Liability	16	3,057	1,200	2,574
		<u>53,624</u>	<u>52,000</u>	<u>92,747</u>
Net Assets		<u>4,350,668</u>	<u>4,106,444</u>	<u>4,159,181</u>
Equity	24	<u>4,350,668</u>	<u>4,106,444</u>	<u>4,159,181</u>

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



Somerville Intermediate School

Statement of Cash Flows

For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		1,241,772	1,203,589	1,271,257
Locally Raised Funds		961,798	839,150	655,423
International Students		656,840	515,703	770,423
Goods and Services Tax (net)		21,157	358	(44,753)
Payments to Employees		(1,108,933)	(1,048,679)	(1,009,727)
Payments to Suppliers		(1,423,076)	(1,370,864)	(1,401,561)
Cyclical Maintenance Payments in the year		(49,050)	-	-
Interest Paid		(849)	-	(2,083)
Interest Received		60,479	54,251	54,084
Net cash from Operating Activities		360,138	193,508	293,063
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	13,146
Purchase of PPE (and Intangibles)		(658,802)	(610,626)	(327,386)
Purchase of Investments		700,000	-	(1,500,000)
Proceeds from Sale of Investments		-	300,000	-
Net cash from Investing Activities		41,198	(310,626)	(1,814,240)
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,992	-	-
Finance Lease Payments		(2,066)	(1,181)	(15,279)
Funds Administered on Behalf of Third Parties		32,750	2,899	5,435
Funds Held for Capital Works Projects		74,720	74,720	(126,309)
Net cash from Financing Activities		122,396	76,438	(136,153)
Net increase/(decrease) in cash and cash equivalents		523,732	(40,680)	(1,657,330)
Cash and cash equivalents at the beginning of the year	9	138,553	138,553	1,795,883
Cash and cash equivalents at the end of the year	9	662,285	97,873	138,553

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.



Somerville Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

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

Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard Early Adopted

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



Somerville Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

Use of Land and Buildings Expense

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

Finance Lease Payments

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

Cash and Cash Equivalents

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

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

Prior Year Policy

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

Inventories

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

Investments

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

Prior Year Policy

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

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

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

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

Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$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.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings - School	40 years
Furniture and equipment	5-15 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

Accounts Payable

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

Employee Entitlements

Short-term employee entitlements

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



Somerville Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Revenue Received in Advance

Revenue received in advance relates to fees received from international students, maths buddy and gym hire bonds 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

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 Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

Financial Assets and Liabilities

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

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

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

Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services Received In-Kind

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



Somerville Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	1,173,591	1,147,729	1,134,427
Teachers' Salaries Grants	3,734,906	3,521,249	3,539,129
Use of Land and Buildings Grants	2,224,249	2,308,886	2,326,740
Resource Teachers Learning and Behaviour Grants	2,162	-	-
Other MoE Grants	124,328	129,860	129,437
Other Government Grants	3,225	-	1,724
	<u>7,262,461</u>	<u>7,107,724</u>	<u>7,131,457</u>

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	224,751	267,560	212,628
Activities	429,116	345,168	301,967
Trading	45,243	35,050	36,927
Fundraising	77,459	61,500	76,906
Overseas Travel	133,600	100,000	-
Other Revenue	32,821	30,000	41,553
	<u>942,990</u>	<u>839,278</u>	<u>669,981</u>
Expenses			
Activities	451,984	367,520	340,130
Trading	25,898	23,000	25,420
Fundraising (Costs of Raising Funds)	37,849	22,000	35,749
Overseas Travel	138,440	100,000	-
Other Locally Raised Funds Expenditure	1,735	1,500	1,700
	<u>655,906</u>	<u>514,020</u>	<u>402,999</u>
	<u>287,084</u>	<u>325,258</u>	<u>266,982</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	35	0	23
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International Student Fees	743,211	516,020	559,893
Expenses			
Commissions	35,863	40,000	49,374
International Student Levy	14,783	14,000	5,272
Employee Benefit - Salaries	117,742	118,500	98,518
Other Expenses	53,071	46,400	37,518
	<u>221,459</u>	<u>218,900</u>	<u>190,682</u>
	<u>521,752</u>	<u>297,120</u>	<u>369,211</u>

Surplus/ (Deficit) for the year International Students



Somerville Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	131,251	136,230	120,136
Equipment Repairs	-	1,000	161
Information and Communication Technology	36,494	42,560	42,418
Extra-Curricular Activities	7,060	3,900	3,272
Library Resources	6,670	6,530	6,511
Employee Benefits - Salaries	4,332,829	4,089,470	4,088,784
Staff Development	61,560	73,788	59,314
	<u>4,575,864</u>	<u>4,353,478</u>	<u>4,320,596</u>

6 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,296	7,500	6,142
Board of Trustees Fees	3,500	4,000	3,080
Board of Trustees Expenses	14,633	20,160	5,752
Communication	6,971	8,750	3,594
Consumables	45,939	57,002	55,545
Other	41,451	51,268	54,564
Employee Benefits - Salaries	299,414	256,569	272,487
Insurance	30,687	30,000	30,316
Service Providers, Contractors and Consultancy	12,444	13,000	12,994
	<u>461,335</u>	<u>448,249</u>	<u>444,474</u>

7 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	22,403	23,400	21,788
Consultancy and Contract Services	91,610	101,000	86,306
Cyclical Maintenance Expense	9,444	30,306	103,849
Grounds	17,309	21,500	19,660
Heat, Light and Water	87,163	82,000	83,036
Repairs and Maintenance	110,385	60,550	59,489
Use of Land and Buildings	2,224,249	2,308,886	2,326,740
Security	6,802	5,000	3,507
Employee Benefits - Salaries	101,107	107,097	103,884
	<u>2,670,472</u>	<u>2,739,739</u>	<u>2,808,259</u>

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	64,268	79,513	61,445
Furniture and Equipment	107,282	138,618	114,927
Information and Communication Technology	55,217	66,509	54,516
Leased Assets	3,023	1,549	27,318
Library Resources	5,259	7,184	5,519
	<u>235,049</u>	<u>293,373</u>	<u>263,725</u>

9 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	100	100	100
Bank Current Account	510,857	47,773	87,231
Bank Call Account	151,328	50,000	51,222
Cash and cash equivalents for Cash Flow Statement	<u>662,285</u>	<u>97,873</u>	<u>138,553</u>

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

10 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	5,603	23,000	22,924
Receivables from the Ministry of Education	58,880	74,000	-
Interest Receivable	8,660	9,000	11,251
Teacher Salaries Grant Receivable	285,008	260,000	258,863
	<u>358,151</u>	<u>366,000</u>	<u>293,038</u>
Receivables from Exchange Transactions	14,263	32,000	34,175
Receivables from Non-Exchange Transactions	343,888	334,000	258,863
	<u>358,151</u>	<u>366,000</u>	<u>293,038</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	1,300,000	1,700,000	2,000,000
Total Investments	<u>1,300,000</u>	<u>1,700,000</u>	<u>2,000,000</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	1,699,403	608,638	-	-	(64,268)	2,243,773
Furniture and Equipment	662,056	66,274	(2,173)	-	(107,282)	618,875
Information and Communication Technology	138,184	74,915	(6,040)	-	(55,217)	151,842
Leased Assets	6,475	7,173	-	-	(3,023)	10,625
Library Resources	38,636	6,340	(2,907)	-	(5,259)	36,810
Balance at 31 December 2019	2,544,754	763,340	(11,120)	-	(235,049)	3,061,925

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	3,120,324	(876,551)	2,243,773
Furniture and Equipment	1,794,132	(1,175,257)	618,875
Information and Communication Technology	1,049,720	(897,878)	151,842
Leased Assets	94,085	(83,460)	10,625
Library Resources	140,798	(103,988)	36,810
Balance at 31 December 2019	6,199,059	(3,137,134)	3,061,925

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$10,625 (2018: \$6,475).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	1,706,968	53,880	-	-	(61,445)	1,699,403
Furniture and Equipment	685,250	99,967	(8,234)	-	(114,927)	662,056
Information and Communication Technology	113,393	83,224	(3,917)	-	(54,516)	138,184
Leased Assets	32,104	1,689	-	-	(27,318)	6,475
Library Resources	42,974	5,585	(4,404)	-	(5,519)	38,636
Balance at 31 December 2018	2,580,689	244,345	(16,555)	-	(263,725)	2,544,754

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	2,511,684	(812,281)	1,699,403
Furniture and Equipment	1,730,574	(1,068,518)	662,056
Information and Communication Technology	983,454	(845,270)	138,184
Leased Assets	86,912	(80,437)	6,475
Library Resources	145,400	(106,764)	38,636
Balance at 31 December 2018	5,458,024	(2,913,270)	2,544,754



Somerville Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	172,228	70,000	70,647
Accruals	6,296	7,500	6,142
Banking Staffing Overuse	7,194	-	-
Employee Entitlements - Salaries	301,404	280,000	279,025
Employee Entitlements - Leave Accrual	13,955	12,000	10,130
	<u>501,077</u>	<u>369,500</u>	<u>365,944</u>
Payables for Exchange Transactions	501,077	369,500	365,944
	<u>501,077</u>	<u>369,500</u>	<u>365,944</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	401,946	488,000	488,317
Other	5,139	3,600	3,652
	<u>407,085</u>	<u>491,600</u>	<u>491,969</u>

15 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	90,173	90,173	131,802
Increase/(decrease) to the Provision During the Year	9,444	30,306	103,849
Use of the Provision During the Year	(49,050)	(8,679)	(145,478)
Provision at the End of the Year	<u>50,567</u>	<u>111,800</u>	<u>90,173</u>
Cyclical Maintenance - Current	-	61,000	-
Cyclical Maintenance - Term	<u>50,567</u>	<u>50,800</u>	<u>90,173</u>
	<u>50,567</u>	<u>111,800</u>	<u>90,173</u>

16 Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	5,277	3,000	3,177
Later than One Year and no Later than Five Years	<u>3,237</u>	<u>1,200</u>	<u>2,704</u>
	<u>8,514</u>	<u>4,200</u>	<u>5,881</u>

17 Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	149,851	120,000	147,101
	<u>149,851</u>	<u>120,000</u>	<u>147,101</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

18 Funds Held for Capital Works Projects

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

				BOT Contribution/ (Write-off to R&M)	
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Combined Projects Block 1	<i>In progress</i>	(37,007)	525,699	488,692	-
Relocatable Cladding repairs	<i>In progress</i>	(37,713)	33,129	13,157	(17,741)
Totals		(74,720)	558,828	501,849	(17,741)

				BOT Contribution/ (Write-off to R&M)	
	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Bus Shelter	<i>Completed</i>	(2,426)	7,984	15,040	(9,482)
Meeting Room	<i>Completed</i>	3,026	-	-	3,026
Bathroom Upgrades	<i>Completed</i>	(1,197)	26,288	25,923	(832)
Combined Projects Block 1	<i>In progress</i>	48,563	-	85,570	-
Relocatable Cladding repairs	<i>In progress</i>	(17,650)	135,000	155,063	(37,713)
Water Shut Off Valve	<i>Completed</i>	-	18,960	19,097	(137)
Totals		30,316	188,232	300,693	(7,425)

19 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.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

20 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,500	3,080
Full-time equivalent members	-	0.05
<i>Leadership Team</i>		
Remuneration	413,467	513,414
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	416,967	516,494
Total full-time equivalent personnel	4.00	4.05

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
Principal 1		
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40-50	170-180
Benefits and Other Emoluments	0-10	10-20
Termination Benefits	-	-
Principal 2		
Salary and Other Payments	110-120	-
Benefits and Other Emoluments	0-10	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	2	2
	2	2

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

21 Compensation and Other Benefits Upon Leaving

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

22 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

23 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: \$400,320 contract to build New Multipurpose Dance & Drama Facility)

24 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.

25 Financial Instruments

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	662,285	97,873	138,553
Receivables	358,151	366,000	293,038
Investments - Term Deposits	1,300,000	1,700,000	2,000,000
Total Financial assets measured at amortised cost	2,320,436	2,163,873	2,431,591
Financial liabilities measured at amortised cost			
Payables	501,077	369,500	365,944
Finance Leases	7,834	4,200	5,381
Total Financial Liabilities Measured at Amortised Cost	508,911	373,700	371,325



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

26 Events After Balance Date

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

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

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

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

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

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Somerville Intermediate School (the School). The Auditor-General has appointed me, Pradeep Singh, using the staff and resources of Jolly Duncan & Wells, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 9 December 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

Partners

Brian Sheridan
Murray Wells

B.Com CA
B.Com CA CMA

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Statement of Responsibility, the Analysis of Variance, and the Kiwi Sport Statement which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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

SOMERVILLE INTERMEDIATE SCHOOL

WRITING TARGET GOAL 2019

Focus:	<i>Writing</i>
Strategic aim:	<i>All students at Somerville Intermediate School are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the NZ Curriculum.</i>
Annual aim for 2019:	<i>To increase the number of students writing at or above the relevant school benchmark.</i>
Baseline data 2018:	<i>Analysis of our 2018 data showed that approximately 19% of Year 7 students were achieving just below the expected writing benchmark. There were variations in achievement levels between gender and cultural groups.</i>
Target 2019:	<i>To improve the writing achievement of a low performing group of 60 Year 8 target students who require their learning to be accelerated so that by the end of the year, they will be able to meet the writing demands of the New Zealand Curriculum at level 4. This group consisted of 47 boys and 13 girls. The goal is that 80% of Year 8 students, across all groups will be achieving at level 4</i>

SOMERVILLE INTERMEDIATE

ANALYSIS OF VARIANCE OF WRITING TARGET GOAL 2019

TARGET: To improve the writing achievement of a low performing group of 60 Year 8 target students who require their learning to be accelerated so that by the end of the year, they will be able to meet the writing demands of the New Zealand Curriculum at level 4. The goal is that 80% of Year 8 students, across all groups will be achieving at level 4

STRATEGIES	OUTCOMES	ANALYSIS	EVALUATION
<p>Collected data at the end of 2018 to identify the target group (i.e. students achieving at level 3P).</p> <p>Target group made known to class teachers, syndicate leaders and Year level DP's.</p> <p>Regular discussions of target students at syndicate meetings are encouraged.</p> <p>Target doc set up on a shared document and timeframes shared to monitor student progress.</p> <p>Teachers identify barriers to learning and strategies employed to accelerate progress.</p> <p>Use of the Teaching as Inquiry model to generate teacher inquiries into target groups in each classroom.</p>	<p>The target group consisted of 60 students initially but dropped to 59 when 1 student left.</p> <p>Of the 59 target students, 59 students (100%) made a shift out of 3P.</p> <p>Of the students who made progress, not all of these students have made the desired progress of 3 sub-levels.</p> <p>12 of our students (20%) moved up one sub level to 3A.</p> <p>25 of our students (43%) moved up two sub levels to 4B</p> <p>22 of our students (37%) moved up three sub levels to 4P and above.</p> <p>7 of these 22 students moved up four sub levels to 4A.</p> <p>Out of 59 target students, 22 students (37%) made at least 3 sub-</p>	<p>There has been a has been a significant shift for students in writing.</p> <p>Of the 59 students in the target group, it was pleasing to see that 100% of the students have made progress.</p> <p>Learning has been accelerated for 22 students (37%) who have made progress yo be working at standard.</p> <p>Despite small group teaching and various strategies, 12 students made only 1 sub-level shift However, they are showing far greater confidence and are willing to try in class.</p> <p>Barriers to learning that have been identified as limiting progress</p>	<p>Whilst we have seen a significant shift in writing, Classroom teachers need greater ownership of the target students and be able to talk to their progress and needs.</p> <p>Curriculum leaders will closely monitor planning, observe writing lessons and give feedback on the way teachers are differentiating programmes and catering for diverse learners.</p> <p>Curriculum leaders will identify the needs of teachers and address these by providing support through in class support, observations, modeling, staff meetings and workshops.</p> <p>More focused PD to strengthen understanding of an effective writing programme which LT will need to oversee.</p> <p>pportunities will be created in staff meetings, whanau meetings or opt in workshops to share good practice and</p>

<p>Curriculum leaders provide workshops to support teachers in further developing writing strategies, including modeling and the use of exemplars.</p> <p>Group of teachers to attend a conference on engaging boys in writing and share strategies with staff.</p> <p>Teachers encouraged to authentically integrate writing with other subjects, This should support and encourage frequent opportunities to write and a focus on skills that need to be developed across the curriculum.</p> <p>Emphasis on student agency and motivational strategies in student engagement.</p> <p>Provide opportunities for teachers to share strategies that are particularly effective for students in the target group and support the implementation of these strategies.</p> <p>Set up Writing support group for ESL learners in the ESOL class.</p> <p>Ongoing schoolwide professional development in moderation, and especially with new staff.</p>	<p>levels progress and reached the expected target of Level 4P and above which puts them now At Standard or Above.</p> <p>Of the 59 students, 47 (78%) made at least 2 sub-levels progress.</p> <p>Out of 59 target students, 37 students (63%) are still Below Standard.</p> <p>Of the 37 students who are Below Standard, 25 of them are only 1 sub-level below and are working at level 4B.</p> <p>Target group Outcomes by Gender:</p> <p>The target group consists of 46 Males and 13 Females. 15 boys and 7 girls have reached the expected levels.</p> <p>Maori and Pasifika Analysis:</p> <p>Of the 59 Target group for Writing, there was 1 Maori student. He moved up 2 sub-levels.</p> <p>There were 2 Pasific students in the Target Group 1 moved up 2 sub-levels 1 moved up 3 sub-levels</p>	<p>One of the barriers identified was absence from class, which resulted in huge gaps.</p> <p>A key area holding students back seems to be surface features in writing. Poor spelling continues to effect student choice of vocabulary. An effective spelling programme needs to be developed.</p> <p>Students are not given enough opportunities to be involved in the writing process from planning - drafting - writing and publishing.</p> <p>Strategies being used to accelerate learning: Teachers have explored ways to motivate students, particularly our boys, using interests, choices in topic and style.</p> <p>Teachers have shared their own inquiries during PLG's and have reflected on results by identifying effective practice.</p> <p>These have included: Teacher modelling and use of exemplars. Quick writes, use of images and video clips for motivation.</p>	<p>discuss writing strategies that will help raise achievement in writing.</p> <p>ue to target writing by planning for structured writing sessions and frequent quick writes.</p> <p>r emphasis to be placed on student engagement and the factors that enhance this. Lessons should be planned to grow attitudes that result in students enjoying writing.</p> <p>Continued ongoing school-wide professional development in moderation of levelling pieces of work to get greater consistency within the school.</p> <p>Ongoing development for teachers to formulate overall teacher judgement using a range of data.</p> <p>We have identified the target students for 2020 based on EOY 2019 data. Boys' writing continues to be of concern. We are putting in additional resourcing in the LEAP (Aspiring Centre) to work with these students.</p>
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Set up a vocabulary group for struggling writers during term 3 and 4 in the LEAP centre to combat this.	All of the above priority students were catered for in the Literacy support classes in the LEAP centre.	Resources and strategies that engage boys in writing have been shared at staff meetings across the school. Vocabulary support class in the LEAP centre as an intervention to help support struggling writers.	
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SOMERVILLE INTERMEDIATE SCHOOL

READING TARGET GOALS 2019

Focus: *Reading*

Strategic aim: *All students at Somerville Intermediate School are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the NZ Curriculum.*

Annual aim for 2019: *To increase the number of students reading at or above the relevant school benchmark.*

Baseline data 2018: *Analysis of our 2018 data showed that approximately 17% of Year 7 students were achieving just below the reading benchmark.*

Target: 2019 target *To accelerate the learning and achievement in reading of a low performing group of 55 Year 8 students who require their learning to be accelerated so that by the end of the year, they will be able to meet the reading demands of the New Zealand Curriculum at level 4. The goal is to raise achievement so that 85% of Year 8 students will be achieving at level 4 by the end of 2019.*

SOMERVILLE INTERMEDIATE

ANALYSIS OF VARIANCE OF READING TARGET GOAL 2019

TARGET: *To accelerate the learning and achievement in reading of a low performing group of 55 Year 8 target students who require their learning to be accelerated so that by the end of the year, they will be able to meet the reading demands of the New Zealand Curriculum at level 4. The goal is to raise achievement so that 85% of Year 8 students, will be achieving at level 4 by the end of 2019.*

STRATEGIES	OUTCOMES	ANALYSIS	EVALUATION
<p>Used end of 2018 data to identify the target group (i.e. students achieving at level 3P).</p> <p>Target group made known to class teachers, syndicate leaders and Year level DP's.</p> <p>Target doc set up on a shared document and timeframes shared to monitor student progress.</p> <p>Teachers identify barriers to learning and strategies employed to accelerate progress.</p> <p>Target students closely monitored and Curriculum leaders observe, resource and support teachers with students in the target group.</p>	<p>The target group consisted of 55 students.</p> <p>All of the target students (100%) made a shift out of 3P.</p> <p>6 of our students (11%) moved up one sub level 3A.</p> <p>19 of our students (34%) moved up two sub levels 4B.</p> <p>26 of our students (47%) moved up three sub levels or more 4P.</p> <p>4 of our students (8%) moved up four sub levels or more 4A.</p> <p>25 students (45%) did not reach the target level of a 4P. Of these, 19 students are working at level 4B</p>	<p>It was impressive to see that 100% had made a shift out of level 3P.</p> <p>While there are some of the target students who have not achieved the accelerated gains, there has been a significant shift for these students in reading.</p> <p>Although 25 students (45%) did not reach the target level of a 4P. it was encouraging to see that 19 students are working at level 4B which is only 1 sub-level below where they should be.</p> <p>it was pleasing to see that 30 of the students (55%) had reached the expected target of Level 4P or above. In fact 4 (7%) of them</p>	<p>Curriculum leaders to work more closely with teachers and provide support for planning differentiated reading prog.</p> <p>Curriculum leaders will work with LT to support their teams to plan for and deliver a balanced and varied reading programme.</p> <p>The focus on explicit teaching of reading strategies through guided reading needs to be revisited.</p> <p>Whilst we have seen a significant shift in writing, Classroom teachers need greater ownership of the target students and be able to talk to their progress and needs.</p> <p>Teachers encouraged to deliver more authentic programmes by integrating</p>

<p>Regular discussions of target students at syndicate meetings are encouraged.</p> <p>Teachers encouraged to authentically integrate reading with other subjects across the curriculum.</p> <p>Emphasis on motivational strategies and purchasing of high interest texts that engage the reluctant readers.</p> <p>Provide opportunities for teachers to share strategies that are particularly effective for students in the target group and support the implementation of these strategies.</p> <p>Professional development on using progress indicators and making overall teacher judgements.</p> <p>e-asTTle as a formative assessment tool to inform teaching and learning programmes and inform overall teacher judgements.</p>	<p>which is only 1 sub-level below where they should be.</p> <p>30 of the reading target students (55%) had reached the expected target of Level 4P or above.</p> <p>49 (89%) out of 55 students made at least 2 sub-levels progress.</p> <p>Target group Outcomes by Gender: The target group consists of 40 Males and 15 Females. 23 boys and 7 girls have reached the expected levels.</p> <p>Maori and Pasifika Analysis: Of the 55 Target group for Reading, there were 2 Maori students. 1 moved up 2 sub-levels 1 moved up 3 sub-levels</p> <p>There were no Pasifika students in the Reading Target Group.</p> <p>All of the above priority students were catered for in the Literacy support classes in the LEAP centre.</p>	<p>had exceeded expectations and had shifted 4 sub levels.</p> <p>Barriers to learning that have been identified as limiting progress General difficulties included processing new ideas, decoding, limited vocabulary and retaining information.</p> <p>Strategies being used to accelerate learning: Student motivation, confidence and engagement with text are key elements identified in those making significant progress.</p> <p>An effective and balanced reading programme.</p> <p>Students are more engaged in smaller reading groups that focuses on their gaps.</p> <p>Finding texts that are of interest to the group.</p> <p>Unpacking reading strategies so students can recall on these to make sense of texts they read.</p>	<p>reading, writing and inquiry so as to engage more in their learning.</p> <p>Will introduce reading PAT as a formative assessment tool to inform teaching and learning programmes and inform overall teacher judgements.</p> <p>Children will also use these pathways more effectively and will be encouraged to take ownership of their learning.</p> <p>Encourage teachers to use PROBE as an assessment tool as well as for planning next learning steps, especially for our lower ability readers.</p> <p>The sharing of practice through observations of quality reading programmes needs to be done more frequently. Curriculum leaders will facilitate this based on needs.</p> <p>We have a good range of quality texts. Curriculum leaders will attempt to level these and write a synopsis for each of the novel sets to make it easier for teachers to choose novels for groups.</p> <p>Regular effective conferencing with students using the PI's and giving effective feedback and feedforward.</p>
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SOMERVILLE INTERMEDIATE SCHOOL

MATHEMATICS TARGET GOALS 2019

Focus:	<i>Mathematics</i>
Strategic aim:	<i>All students at Somerville Intermediate School are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the NZ Curriculum</i>
Annual aim for 2019:	<i>To increase the number of students working at or above the expected levels of the New Zealand Curriculum in mathematics.</i>
Baseline data 2018:	<i>Analysis of our 2018 data showed that approximately 12% of Year 7 students fell just below the mathematics benchmark.</i>
Target 2019:	<i>To accelerate the learning and achievement in mathematics of 46 boys and girls in Year 8, so that they are able to meet the mathematics demands of the New Zealand Curriculum at level 4. The goal is to raise achievement so that 85% of Year 8 students will be achieving at level 4 by the end of 2019</i>

SOMERVILLE INTERMEDIATE

ANALYSIS OF VARIANCE OF MATHEMATICS TARGET GOAL 2019

TARGET: To accelerate the learning and achievement in mathematics of 46 boys and girls in Year 8, so that they are able to meet the mathematics demands of the New Zealand Curriculum at level 4.

STRATEGIES	OUTCOMES	ANALYSIS	EVALUATION
<p>Use end of 2018 data to identify target group. (i.e. students achieving at level 3P).</p> <p>Target group made known to class teachers, syndicate leaders and Year level DP's.</p> <p>Target doc set up on a shared document and timeframes shared to monitor student progress.</p> <p>Teachers identify barriers and use a variety of strategies to bridge the gap.</p> <p>Target students closely monitored and Curriculum leaders observe, resource and support teachers with students in the target group.</p> <p>Students have access to Maths Buddy to consolidate learning.</p>	<p>The target group consisted of 46 students initially but dropped to 45 when 1 student left.</p> <p>All of the target students (100%) made a shift out of 3P.</p> <p>11 of our students (24%) shifted by one sub level.</p> <p>17 of our students (38%) shifted by 2 sub levels.</p> <p>17 of our students (38%) shifted by 3 sub levels.</p> <p>17 of our students (38%) reached the expected level of 4P and above.</p> <p>34 of the 45 students (85%) had achieved Level 4.</p> <p>28 students did not reach the expected level. Of these 17 students are only 1 sub level below.</p>	<p>Although the achievement of students was raised not everyone reached the expected level of 4P. Overall, we are pleased with the progress.</p> <p>We can celebrate the fact that 100% of these students made a shift out of level 3P and that 85% of these students are achieving within level 4.</p> <p>The majority of students not at expected levels are only one sublevel below.</p> <p>All these students have either been supported in the Leap Centre or had the support of a LA.</p> <p>Barriers to learning that have been identified as limiting progress</p>	<p>Next year we will be seeking to raise achievement in mathematics through an Inquiry based mathematics approach which includes using flexible groupings, student discourse and rich mathematical tasks.</p> <p>The ERO report 'Keeping Children Engaged and Achieving in Mathematics' recommends moving to flexible, multi-ability groupings and the use of authentic tasks which connect to student's experiences in order to engage their interest and develop their thinking skills.</p> <p>Curriculum leaders will ensure all teachers have a shared understanding of effective pedagogy across all levels.</p> <p>With the support of a mathematics facilitator, curriculum leaders will help teachers to understand how to effectively implement mixed ability/flexible groupings and identify</p>

<p>Regular discussions of target students at syndicate meetings are encouraged.</p> <p>Curriculum leaders conduct and analyse a survey to establish PD that is required.</p> <p>Moderation to support a shared understanding of OTJs.</p> <p>PD given to LA's to assist them to give additional in class support.</p> <p>Teachers encouraged to inquire into their practice by conducting surveys, analyse student voice and make amendments.</p>	<p>Target group Outcomes by Gender: The target group consists of 31 Males and 14 Females. 12 boys and 5 girls have reached the expected levels.</p> <p>Maori and Pasifika Analysis: Of the 45 Target group for Reading, there were 4 Maori students. 2 moved up 2 sub-levels 1 moved up 3 sub-levels 1 moved up 5 sub-levels</p> <p>There were 2 Pasific students in the Target Group. Both moved up 3 sub-levels.</p>	<p>Anecdotal information suggests that students in the target group: Have poor basic fact knowledge which lessens their confidence</p> <p>They struggle to retain information and concepts learnt.</p> <p>Students are disengaged and opt out of answering questions in fear of getting them incorrect.</p> <p>Some students in this group have Dyscalculia, processing issues and short term memory issues.</p> <p>Strategies being used to accelerate learning: Regular opportunities to revise the skills that are taught.</p> <p>Maths Buddy used to consolidate concepts taught in class.</p> <p>Equipment and hands on activities engage students.</p>	<p>and meet the individual needs within these flexible groups.</p> <p>Will introduce reading PAT as a formative assessment tool to inform teaching and learning programmes and inform overall teacher judgements.</p> <p>Children will also use these pathways more effectively and will be encouraged to take ownership of their learning.</p> <p>Mathematics needs to be more authentic and opportunitie will be created for students to make connections and work collaboratively to solve problems.</p> <p>We are putting in extra resourcing in the LEAP (Aspiring Centre) and introducing acceleration classes. These will be run at a different time to regular mathematics lessons to give target students a double dose.</p>
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Kiwisport Note 2019

School: Somerville Intermediate

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$12,243.67 (excluding GST). The funding was put towards *various sporting equipment and coaching seminars*.

Signed by Principal

A handwritten signature in black ink, appearing to read 'Jane', is written over a horizontal line.