

# EBBETT PARK SCHOOL

## Annual Report

FOR THE YEAR ENDED 31 DECEMBER 2019



### School Directory

**Ministry Number:** 2554  
**Principal:** Kate Medicott  
**School Address:** 600 Oliphant Road, Hastings 4120  
**School Postal Address:** 600 Oliphant Road, Hastings 4120  
**School Phone:** 06 878 9599  
**School Email:** admin@ebbettpark.school.nz

### Members of the Board of Trustees

Name	Position	How position gained	Term expired/expires
Jack Ball	Chairperson	Elected	2022
Geoff Edwards	Chairperson	Elected	2019
Kate Medicott	Principal		
Jocelyn Steffert	Parent Rep	Elected	2022
Deanna Tahua	Parent Rep	Re-elected	2022
Angela Haggerty	Parent Rep	Co-opted	2022
Hamish Dufty	Staff Rep	Elected	2022
Lynda Firn	Secretary		2022
Bianca Brooking	Parent Rep	Re-elected	2019
Steve Lenz	Parent Rep	Re-elected	2019
Mandy Goodley	Parent Rep	Elected	2019
Amalia Canterbury	Parent Rep	Co-opted	2019

**Accountant / Service Provider:** Eclipse Solutions 4 Schools Ltd

# EBBETT PARK SCHOOL

Annual Report - For the year ended 31 December 2019

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**Ebbett Park 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 judgement 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.

Jack Bell  
Full Name of Board Chairperson

Swannah Kate Medlicott  
Full Name of Principal

  
Signature of Board Chairperson

  
Signature of Principal

2 June 2020  
Date:

2 June 2020  
Date:

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

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	1,474,004	1,358,534	1,368,690
Locally Raised Funds	3	34,622	18,720	28,142
Interest Income		3,627	3,504	3,592
Other Revenue		450	-	-
		<u>1,512,703</u>	<u>1,380,758</u>	<u>1,400,424</u>
<b>Expenses</b>				
Locally Raised Funds	3	13,946	13,656	20,900
Learning Resources	4	995,646	950,548	922,608
Administration	5	104,469	111,288	108,538
Finance		1,900	1,500	1,307
Property	6	307,738	271,690	274,533
Depreciation	7	33,043	31,957	33,817
Loss on Disposal of Property, Plant and Equipment		2,665	-	3,039
Loss on Uncollectable Accounts Receivable		-	-	330
		<u>1,459,407</u>	<u>1,380,639</u>	<u>1,365,072</u>
<b>Net Surplus / (Deficit) for the Year</b>		53,296	119	35,352
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>53,296</u></u>	<u><u>119</u></u>	<u><u>35,352</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.

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

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>	<u>388,987</u>	<u>388,987</u>	<u>353,635</u>
Total Comprehensive Revenue and Expense for the Year	53,296	119	35,352
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	2,937	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9			
<b>Equity at 31 December</b>	<u>445,220</u>	<u>389,106</u>	<u>388,987</u>
Retained Earnings	445,220	389,106	388,987
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>445,220</u>	<u>389,106</u>	<u>388,987</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.

**Ebbett Park School**  
**Statement of Financial Position**  
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	227,195	175,150	216,251
Accounts Receivable	9	54,780	51,000	51,918
GST Receivable		2,739	2,539	1,169
Prepayments		1,827	1,500	1,722
Inventories	10	179	200	2,274
Investments	11	60,000	60,000	-
		<u>346,720</u>	<u>290,389</u>	<u>273,334</u>
<b>Current Liabilities</b>				
Accounts Payable	13	73,380	73,000	55,355
Revenue Received in Advance	14	6,952	1,000	752
Provision for Cyclical Maintenance	15	55,016	55,016	4,166
Finance Lease Liability - Current Portion	16	10,940	10,000	8,637
Funds held in Trust	17	1,250	1,000	464
Funds Held for Capital Works Projects	18	(1,585)	-	-
		<u>145,953</u>	<u>140,016</u>	<u>69,374</u>
<b>Working Capital Surplus/(Deficit)</b>		200,767	150,373	203,960
<b>Non-Current Assets</b>				
Property, Plant and Equipment	12	288,723	283,000	253,823
		<u>288,723</u>	<u>283,000</u>	<u>253,823</u>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	15	32,267	32,267	61,766
Finance Lease Liability	16	12,003	12,000	7,030
		<u>44,270</u>	<u>44,267</u>	<u>68,796</u>
<b>Net Assets</b>		<u>445,220</u>	<u>389,106</u>	<u>388,987</u>
<b>Equity</b>		<u>445,220</u>	<u>389,106</u>	<u>388,987</u>

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

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

		2019	2019	2018
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash Flows from Operating Activities</b>				
Government Grants		507,506	474,432	472,893
Locally Raised Funds		40,509	14,592	27,892
Goods and Services Tax (net)		(1,570)	9,184	10,552
Payments to Employees		(259,857)	(244,167)	(274,933)
Payments to Suppliers		(156,627)	(236,678)	(183,537)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(1,900)	(1,500)	(1,307)
Interest Received		3,627	3,504	3,592
<b>Net Cash from Operating Activities</b>		<b>131,688</b>	<b>19,367</b>	<b>55,152</b>
<b>Cash Flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(53,347)	(22,924)	(24,274)
Purchase of Investments		(60,000)	(60,000)	-
Proceeds from Sale of Investments		-	-	(3,367)
<b>Net Cash from Investing Activities</b>		<b>(113,347)</b>	<b>(82,924)</b>	<b>(27,641)</b>
<b>Cash Flows from Financing Activities</b>				
Furniture and Equipment Grants		2,937	-	-
Finance Lease Payments		(9,535)	(26,095)	(3,762)
Funds Administered on Behalf of Third Parties		786	1,000	463
Funds Held for Capital Works Projects		(1,585)	54	54
<b>Net Cash from Financing Activities</b>		<b>(7,397)</b>	<b>(25,041)</b>	<b>(3,245)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>10,944</b>	<b>(88,598)</b>	<b>24,266</b>
Cash and Cash Equivalents at the Beginning of the Year	8	216,251	263,748	191,985
<b>Cash and Cash Equivalents at the End of the Year</b>	8	<b>227,195</b>	<b>175,150</b>	<b>216,251</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.

## Ebbett Park School

# Notes to the Financial Statements

For the year ended 31 December 2019

## 1. Statement of Accounting Policies

### a) Reporting Entity

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

### b) Basis of Preparation

#### *Reporting Period*

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

#### *Basis of Preparation*

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

#### *Financial Reporting Standards Applied*

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

#### *Standard early adopted*

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

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

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 \$1,000 may not be capitalised. In which case 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 to Crown Owned Assets	2–50 years
Furniture and Equipment	3–30 years
Information and Communication Technology	3–10 years
Leased Assets Held Under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

## **l) Impairment of property, plant, and equipment and intangible assets**

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

### **Non cash generating assets**

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

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

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

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

## **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

#### **o) Revenue Received in Advance**

Revenue received in advance relates to fees and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees earned.

#### **p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **q) Provision for Cyclical Maintenance**

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

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

#### **r) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents, accounts receivable, 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 of 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.

#### **s) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **t) Budget Figures**

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

#### **u) Services received in-kind**

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

## 2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	384,254	376,428	373,949
Teachers' Salaries Grants	762,175	692,728	692,728
Use of Land and Buildings Grants	213,060	191,374	191,374
Resource Teachers Learning and Behaviour Grants	2,730	-	-
Other MoE Grants	101,535	98,004	90,376
Other Government Grants	10,250	-	20,263
	<u>1,474,004</u>	<u>1,358,534</u>	<u>1,368,690</u>

## 3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	2,668	2,004	7,639
Fundraising	3,443	204	237
Other Revenue	23,495	16,008	7,732
Trading	2,955	-	6,278
Activities	2,061	504	6,256
	<u>34,622</u>	<u>18,720</u>	<u>28,142</u>
<b>Expenses</b>			
Activities	10,040	13,656	14,606
Trading	2,827	-	6,070
Fundraising (Costs of Raising Funds)	1,079	-	224
	<u>13,946</u>	<u>13,656</u>	<u>20,900</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>20,676</u>	<u>5,064</u>	<u>7,242</u>

## 4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	28,069	30,852	29,347
Equipment Repairs	1,437	1,008	897
Information and Communication Technology	6,768	4,500	2,695
Library Resources	841	756	814
Employee Benefits - Salaries	954,505	904,828	886,804
Staff Development	4,026	8,604	2,051
	<u>995,646</u>	<u>950,548</u>	<u>922,608</u>

## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,870	3,876	3,760
Board of Trustees Fees	2,670	3,000	2,635
Board of Trustees Expenses	1,924	3,756	2,352
Communication	1,629	1,296	3,551
Consumables	10,528	12,804	12,190
Other	12,146	8,052	9,681
Employee Benefits - Salaries	65,023	72,000	68,228
Insurance	2,019	2,004	1,827
Service Providers, Contractors and Consultancy	4,660	4,500	4,314
	<u>104,469</u>	<u>111,288</u>	<u>108,538</u>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,731	5,304	3,594
Consultancy and Contract Services	24,595	22,800	15,980
Cyclical Maintenance Provision	21,351	8,004	8,932
Grounds	11,036	10,296	10,590
Heat, Light and Water	10,947	10,500	10,898
Rates	1,316	1,404	1,239
Repairs and Maintenance	17,295	20,004	28,983
Use of Land and Buildings	213,060	191,374	191,374
Security	4,407	2,004	2,943
	<u>307,738</u>	<u>271,690</u>	<u>274,533</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 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	4,511	3,500	4,511
Furniture and Equipment	11,850	7,500	7,776
Information and Communication Technology	8,497	16,957	17,199
Leased Assets	6,196	2,000	1,982
Library Resources	1,989	2,000	2,349
	<u>33,043</u>	<u>31,957</u>	<u>33,817</u>

## 8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	21	150	300
Bank Current Account	89,095	70,000	26,148
Bank Call Account	138,079	105,000	189,803
	<u>227,195</u>	<u>175,150</u>	<u>216,251</u>

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	1,035	1,000	722
Banking Staffing Underuse	-	-	8,737
Allowance for Credit/Losses	-	-	-
Teacher Salaries Grant Receivable	53,745	50,000	42,459
	<u>54,780</u>	<u>51,000</u>	<u>51,918</u>
Receivables from Exchange Transactions	1,035	1,000	722
Receivables from Non-Exchange Transactions	53,745	50,000	51,196
	<u>54,780</u>	<u>51,000</u>	<u>51,918</u>

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	179	200	2,274
	<u>179</u>	<u>200</u>	<u>2,274</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	60,000	60,000	-
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>60,000</u>	<u>60,000</u>	<u>-</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	153,277	-	-	-	(4,511)	148,766
Furniture and Equipment	55,491	44,648	(1,912)	-	(11,850)	86,377
Information and Communication	15,596	6,527	-	-	(8,497)	13,626
Leased Assets	13,013	16,811	-	-	(6,196)	23,628
Library Resources	16,446	2,622	(753)	-	(1,989)	16,326
<b>Balance at 31 December 2019</b>	<b>253,823</b>	<b>70,608</b>	<b>(2,665)</b>	<b>-</b>	<b>(33,043)</b>	<b>288,723</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	241,368	(92,602)	148,766
Furniture and Equipment	287,795	(201,418)	86,377
Information and Communication	123,223	(109,597)	13,626
Leased Assets	32,472	(8,844)	23,628
Library Resources	78,955	(62,629)	16,326
<b>Balance at 31 December 2019</b>	<b>763,813</b>	<b>(475,090)</b>	<b>288,723</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	157,787	1	-	-	(4,511)	153,277
Furniture and Equipment	45,726	17,542	-	-	(7,776)	55,491
Information and Communication Technology	29,658	3,137	-	-	(17,199)	15,596
Leased Assets	6,679	8,316	-	-	(1,982)	13,013
Library Resources	17,183	2,240	(628)	-	(2,349)	16,446
<b>Balance at 31 December 2018</b>	<b>257,033</b>	<b>31,236</b>	<b>(628)</b>	<b>-</b>	<b>(33,817)</b>	<b>253,823</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	241,368	(88,091)	153,277
Furniture and Equipment	245,058	(189,566)	55,491
Information and Communication Technology	119,046	(103,450)	15,596
Leased Assets	15,661	(2,648)	13,013
Library Resources	77,086	(60,640)	16,446
<b>Balance at 31 December 2018</b>	<b>698,219</b>	<b>(444,395)</b>	<b>253,823</b>



### 13. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Operating Creditors	12,991	15,000	5,295
Accruals	3,870	4,000	3,760
Bank Credit Card	1,437	1,500	-
Employee Entitlements - Salaries	53,745	50,000	42,459
Employee Entitlements - Leave Accrual	1,337	2,500	3,841
	<u>73,380</u>	<u>73,000</u>	<u>55,355</u>
Payables for Exchange Transactions	72,986	73,000	54,961
Payables for Non-Exchange Transactions - Taxes Payable (PAYE and rates)	394	-	394
Payables for Non-Exchange Transactions - Other	-	-	-
	<u>73,380</u>	<u>73,000</u>	<u>55,355</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Other	6,952	1,000	752
	<u>6,952</u>	<u>1,000</u>	<u>752</u>

### 15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Provision at the Start of the Year	65,932	65,932	57,000
Increase/ (Decrease) to the Provision During the Year	21,351	8,004	8,932
Use of the Provision During the Year	-	13,347	-
Provision at the End of the Year	<u>87,283</u>	<u>87,283</u>	<u>65,932</u>
Cyclical Maintenance - Current	55,016	55,016	4,166
Cyclical Maintenance - Term	32,267	32,267	61,766
	<u>87,283</u>	<u>87,283</u>	<u>65,932</u>

### 16. Finance Lease Liability

The School has entered into a number of finance lease agreements for photocopiers and computer equipment. Minimum lease payments payable:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
No Later than One Year	10,940	10,000	8,637
Later than One Year and No Later than Five Years	16,254	12,000	7,030
Later than Five Years	-	-	-
	<u>27,194</u>	<u>22,000</u>	<u>15,667</u>

## 17. Funds held in Trust

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,250	1,000	464
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>1,250</u>	<u>1,000</u>	<u>464</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.

## 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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block A Re-Roof Project	<i>in progress</i>	-	-	(1,585)	-	(1,585)
School Pool Repairs & Maintenance Project	<i>complete</i>	-	6,845	(6,845)	-	-
Totals		<u>-</u>	<u>6,845</u>	<u>(6,845)</u>	<u>-</u>	<u>(1,585)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(1,585)
	<u>(1,585)</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block A & B Re-Roof Project	<i>complete</i>	(54)	-	-	54	-
Totals		<u>(54)</u>	<u>-</u>	<u>-</u>	<u>54</u>	<u>-</u>

## 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.

## 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	2,670	2,635
Full-Time Equivalent Members	0.13	0.07
<i>Leadership Team</i>		
Remuneration	231,321	262,164
Full-Time Equivalent Members	2.00	3.00
Total Key Management Personnel Remuneration	233,991	264,799
Total Full-Time Equivalent Personnel	2.13	3.07

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	120-130
Benefits and Other Emoluments	3 - 4	0 - 0
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

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

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

## 21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be a trustee, committee member, or employee 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 \$0	2018 Actual \$0
Total	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2019 (Contingent liabilities at 31 December 2018: nil, Contingent Assets at 31 December 2018 \$nil).

There is a contingent asset for repayment from the Ministry of Education for under spending the School's banking staffing entitlement during 2019. The Board have estimated the cash repayment to be \$2,540. We will record the amount we receive as income in the 2020 financial year. (Contingent 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.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital work.

(Capital commitments at 31 December 2018: \$nil)

### (b) Operating Commitments

As at 31 December 2019 the Board has not entered into contracts.

## 24. Managing Capital

The School's capital is its equity and comprises of 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:

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and Cash Equivalents	227,195	175,150	216,251
Receivables	54,780	51,000	51,918
Investments - Term Deposits	60,000	60,000	-
Total Financial assets measured at amortised cost	<u>341,975</u>	<u>286,150</u>	<u>268,171</u>

### Financial Liabilities Measured at Amortised Cost

Payables	72,986	73,000	54,961
Finance Leases	22,943	22,000	15,667
Total Financial Liabilities Measured at Amortised Cost	<u>95,929</u>	<u>95,000</u>	<u>70,628</u>

## 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 some 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. Comparatives

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

## 28. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 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.

# **Ebbett Park School**

## **Kiwisport Report**

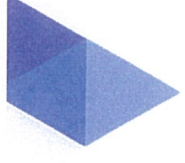
For the year ended 31 December 2019

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$2,294 (excluding GST). The funding was spent on a range of sports equipment, lessons and fees to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

# Analysis of Variance Reporting



<b>School Name:</b>	Ebbett Park School	<b>School Number:</b> 2554
<b>Strategic Aim:</b>	To increase student performance as they transition from ECE to Primary School	
<b>Annual Aim:</b>	To improve the level of success for those that start Ebbett Park School aged 5.	
<b>Target:</b>	85% of those students transition from ECE to Primary school will be 'School ready'	
<b>Baseline Data:</b>	Out of 20 learners 17 are emergent and the other three are on level 3. 17 of the 20 have 2-5 letter sin letter Identification. They can't differentiate between letters/numbers. In concepts about print only 3 have one to one matching established. The others have not yet established this and even have confusions about the front of a book and where to start reading. 50% have shape and colour knowledge. 17 of the learners are unable to hear initial, medial or final sounds when writing. The other 3 are able to hear some initial sounds, but not medial or final sounds when hearing and recording sounds in words.	

# Analysis of Variance Reporting



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Established relationships between EPS and ECEs and designed an ECE to EPS transition plan</p> <p>Regular visits established for NE students due to enter EPS</p> <p>Plan and established a 'transition class' and employed a teacher to take this transition class.</p> <p>Established 'talk to learn' as a core component in the transition class.</p>	<p>20 Weeks: 15 learners are at 20 weeks: Of the 20-week testing after the observational survey 8 were still emergent, 4 were on level 2, Two learners are on level 3 and 1 on level 4. Four learners know less than 10 letters, 8 are still stanine 1. 4 learners are stanine 2, 2 are stanine 4 and 1 is stanine 5. Only 3 learners have moved off stanine 1 for word recognition and only 1 has a stanine higher than stanine for concepts about print.</p> <p>40 weeks: 8 learners of the 20 are at 40 weeks. 2 learners are on level 3 and the remaining 6 are still emergent. These 6 have been placed on Reading Recovery wait list. Only 1 of the 8 knows less than 8 letters. 3 remain stanine 1 for letter identification. 4 are stanine 2 and 1 is stanine 4. They are all still stanine 1 for basic sight words and 3 of the 8 have moved to stanine 2 instead of a 1 for concept about print.</p>	<p>While the teacher employed in the transition job had sound teaching practice the NE teacher struggled to meet expectations and was eventually put on a 'support programme' to ensure accountability.</p> <p>The transition class was set up to be more of a co-teaching situation with one teaching taking numeracy and the other taking literacy in the mornings. Rather than a class to enter to settle and upskill before entering the new entrant classroom. Transition class was not able to be established until the 2<sup>nd</sup> half of the year.</p>	<p>Change the format for the transition classroom be exactly that, a classroom that the newbies enter into so that they can settle, learn and understand the expectations and be ready to learn prior to entering the New Entrant class. This classroom will be a combination of learning through play and the literacy and numeracy focus.</p> <p>Continue to 'track' this group of 20 students throughout their time at EPS and monitor progress in the junior team.</p> <p>Ensure that the 'right teacher' is employed as the NE teacher and the Transition teacher. These two people need to be able to work as a team, have an equal workload and shared understanding.</p>
<p><b>Planning for next year:</b></p>			
<p>Establishing the transition class as a transition class and ensuring we have the right combination of staff to work together. Ultimately it would be great to have this as a permanent position and full time so that it can continue to benefit our students and their achievement.</p>			



<b>School Name:</b>	Ebbett Park School	<b>School Number:</b>	2554
<b>Strategic Aim:</b>	To increase the number of students writing at their curriculum Level		
<b>Annual Aim:</b>	80% of the 'at risk' and 'of concern' students will make accelerated progress by the end of the 2019 academic year in writing 100% of students that are achieving will sustain their achievement and continue their progress. In writing		
<b>Target:</b>	Year 3-6: Individual students identified after solid and consistent data collection		
<b>Baseline Data:</b>	There is a greater number of students achieving at or above in writing compared to Reading. Once again, the girls have a significantly higher achievement rate in this subject than the boys. In fact, the girls' achievement is double that of those girls not achieving while the boys have greater non-achievers than achievers. We have a fairly even balance of Māori achievers and non-achievers. This is similar for our Pacific learners also. However, our NZE students have double the rate of achievers to non-achievers. In writing our year 1 and 2s are significantly lower than other year groups and we see significant change in achievement in year 5 and 6 levels. The year 3 and 4 groups have a fairly even split with achievement and non-achievement.		

# Analysis of Variance Reporting



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Established school wide planning and assessment expectations.</p> <p>OTJ collection sheets designed and used across the school.</p> <p>Planning became collaborative and with teams working together to plan.</p> <p>Formative Assessment PD established school wide.</p>	<p>28 learners made accelerated progress in writing by the end of the 2019 academic year This is 68% of the year 4-6. 13 learners made no shift in the year. This means the target of 80% is short by 12%. Our year 3 learners were the group that made the lese progress with only 7 students meeting level at the end of the year.</p> <p>We have shifted 53 of the 67 students. We were 0.6 off the 80% that we set as our target outcome.</p> <p>Unfortunately, we had 4 learners who did not sustain their achievement or continue their progress.</p>	<p>There is a strong writing programme in the senior school, and this can contribute to the improved performance of the seniors. Two of the 3 teachers in this team have significant years' experience in teaching, while the junior school has less experience and as a result the writing programme is not as strong, consistent and as regular as it should be.</p>	<p>Literacy times in the school timetable for 2020 will be put into place as non-negotiables. For both literacy and numeracy there will be 4 hours across the week that will have expectations of writing programmes being implemented into these slots. The need to create a formalised writing curriculum for EPS is evident.</p>
<p><b>Planning for next year:</b></p>			
<p>Establishment of a school wide Writing programme/curriculum will be vital to ensure ALL students are getting the exposure, experience and practice in writing that they require to build their knowledge and skill.</p>			

<b>School Name:</b>	Ebbett Park School	<b>School Number:</b> 2554
<b>Strategic Aim:</b>	To increase the number of students achieving at their curriculum level for maths	
<b>Annual Aim:</b>	80% of the 'at risk' and 'of concern' students will make accelerated progress by the end of the 2019 academic year. 100% of the students that are achieving will sustain their achievement and continue their progress	
<b>Target:</b>	Year 3-6: Individual students identified after solid and consistent data collection	
<b>Baseline Data:</b>	There is a significant achievement rate in this curriculum area with almost 2/3s of our students achieving at or above expectations. This is clearly our strongest subject. Our girls have a significant strength in this area over the boys. While both genders have over half either meeting or exceeding expectation the girls have a greater percentage actually achieving. All ethnicities have a higher achievement rate than not. NZE achievement is just over 60% while Maori is just over 50% and Pacifica just under 50%. Math is a significant strength for all groups but specifically our year 1s and 5.	

# Analysis of Variance Reporting



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Established school wide planning and assessment expectations.</p> <p>OTJ collection sheets designed and used across the school.</p> <p>Planning became collaborative and with teams working together to plan.</p> <p>Formative Assessment PD established school wide.</p> <p>Senior school established cross-grouping maths sessions amongst themselves.</p>	<p>80% of the target group equates to 46.4 learners that were required to shift. As a result, 40 students made significant progress in the 2019 academic year. 3 students in the target group dropped backwards.</p> <p>Only 1 student did not sustain their achievement or continue their progress.</p>	<p>Number knowledge is still of major concern with this group of students. They are struggling to move forward because they do not have the knowledge and understanding about number concepts that allow them to transfer this to other strands within the maths curriculum.</p> <p>Cross-Grouping allowed for directed ability level teaching for the senior students. This had a positive impact on the confidence and achievement of the learners.</p>	<p>Establishment of a school wide mathematics curriculum programme/document that puts number knowledge at the forefront of teaching and learning.</p> <p>Numeracy times in the school timetable for 2020 will be put into place as non-negotiables. For both literacy and numeracy there will be 4 hours across the week that will have expectations of writing programmes being implemented into these slots.</p>
<p><b>Planning for next year:</b></p>			
<p>Establishment of a school wide Numeracy programme/curriculum will be vital to ensure ALL students are getting the exposure, experience and practice in number knowledge that they require to build their knowledge and skill in other strands of mathematics.</p>			

<b>School Name:</b>	Ebbett Park School	<b>School Number:</b>	2554
<b>Strategic Aim:</b>	To increase the number of students reading at their curriculum Level		
<b>Annual Aim:</b>	80% of the 'at risk' and 'of concern' students will make accelerated progress by the end of the 2019 academic year. 100% of the students that are achieving will sustain their achievement and continue their progress.		
<b>Target:</b>	Year 3-6: Individual students identified after solid and consistent data collection		
<b>Baseline Data:</b>	57% of our students are achieving at or above where they should be in Reading. The girls are making better progress than the boys in this area with a greater number of boys struggling to meet standard. Our Maori students have an almost equal share of those meeting and exceeding as there are those not yet meeting. In fact, this is similar across the ethnicities with a close balance of 50/50 meeting and not. It is important to note that there is a small number that are at risk compared to the number that are of concern. The year groups 1 and 2 are struggling with reading as they are largest group by far that have greatest numbers sitting below. However, there is an obvious improvement in achievement as we get into years 3-6. It is positive to see the year 3 group holding the place for the number of students above expectations.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Established school wide planning and assessment expectations.</p> <p>OTJ collection sheets designed and used across the school.</p> <p>Planning became collaborative and with teams working together to plan.</p> <p>Formative Assessment PD established school wide.</p>	<p>38 of our 53 students made progress in reading. This equates to 72%. This is 8% off our target of 80%.</p> <p>10 learners shifted in a negative direction in rather than maintaining 100% at or above.</p>	<p>Phonological knowledge has been identified as an area of concern with our older students. There are a number of learners that were not picked up to do Reading Recovery due to the age of which we received them at school. This is now resulting in a struggle to read as they get older.</p>	<p>Literacy times in the school timetable for 2020 will be put into place as non-negotiables. For both literacy and numeracy there will be 4 hours across the week that will have expectations of writing programmes being implemented into these slots. The need to create a formalised Reading programme/curriculum for EPS is evident.</p> <p>School wide professional development focusing around an alternative reading programme to build phonological knowledge at all year levels of the school</p>
<b>Planning for next year:</b>			
<p>Establishment of a school wide reading programme/curriculum will be vital to ensure ALL students are getting the exposure, experience and practice in phonological knowledge.</p>			



## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ebbett Park School (the School). The Auditor-General has appointed me, Maxwell John Dixon, using the staff and resources of PricewaterhouseCoopers, 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 with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 2 June 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.

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.





- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, the Kiwisport Statement, and the Board of Trustees List 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.

A handwritten signature in black ink, appearing to read 'M. John Dixon', written in a cursive style.

**Maxwell John Dixon**  
**PricewaterhouseCoopers**  
**On behalf of the Auditor-General**  
**Napier, New Zealand**