

# RIDGWAY SCHOOL

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**School Directory**

**Ministry Number:** 2980

**Principal:** Kathryn Smith

**School Address:** Mornington Road, Brooklyn

**School Postal Address:** Mornington Road, Brooklyn, Wellington, 6021

**School Phone:** 04 939 8771

**School Email:** office@ridgway.school.nz

**Accountant / Service Provider:**

**Education Services.**  
*Dedicated to your school*

# RIDGWAY SCHOOL

Annual Report - For the year ended 31 December 2021

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## Ridgway School

### Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Joanna L M Bhatn  
Full Name of Presiding Member

Kathryn Smith  
Full Name of Principal

Joanna Bhatn  
Signature of Presiding Member

[Signature]  
Signature of Principal

11.5.2022  
Date:

11.5.22  
Date:

**Ridgway School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2021

|   |       | 2021         | 2021                        | 2020         |
|---|-------|--------------|-----------------------------|--------------|
|   | Notes | Actual<br>\$ | Budget<br>(Unaudited)<br>\$ | Actual<br>\$ |
| <b>Revenue</b>  |       |              |                             |              |
| Government Grants   | 2     | 1,878,696    | 1,548,223                   | 1,859,970    |
| Locally Raised Funds  | 3     | 88,449       | 116,584                     | 142,545      |
| Interest Income   |       | 7,591        | 5,000                       | 15,253       |
|   |       | 1,974,736    | 1,669,807                   | 2,017,768    |
| <b>Expenses</b>   |       |              |                             |              |
| Locally Raised Funds  | 3     | 13,151       | 29,450                      | 14,603       |
| Learning Resources  | 4     | 1,535,457    | 1,200,433                   | 1,414,172    |
| Administration  | 5     | 130,983      | 133,229                     | 108,058      |
| Finance   |       | 1,336        | 1,074                       | 1,587        |
| Property  | 6     | 184,854      | 266,254                     | 259,013      |
| Depreciation  | 11    | 48,741       | 46,049                      | 49,671       |
| Loss on Disposal of Property, Plant and Equipment           |       | -            | -                           | 242          |
|   |       | 1,914,522    | 1,676,489                   | 1,847,346    |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | 60,214       | (6,682)                     | 170,422      |
| Other Comprehensive Revenue and Expense                     |       | -            | -                           | -            |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | 60,214       | (6,682)                     | 170,422      |

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

**Ridgway School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

|  | Notes | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>   |       | 1,151,504            | 697,091                             | 796,146              |
| Total comprehensive revenue and expense for the year   |       | 60,214               | (6,682)                             | 170,422              |
| Capital Contributions from the Ministry of Education<br>Contribution - Furniture and Equipment Grant |       | -                    | -                                   | 184,936              |
| <b>Equity at 31 December</b>   |       | <b>1,211,718</b>     | <b>690,409</b>                      | <b>1,151,504</b>     |
| Retained Earnings  |       | 1,211,718            | 690,409                             | 1,151,504            |
| <b>Equity at 31 December</b>   |       | <b>1,211,718</b>     | <b>690,409</b>                      | <b>1,151,504</b>     |

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.

**Ridgway School**  
**Statement of Financial Position**  
As at 31 December 2021

|  |       | 2021             | 2021                        | 2020             |
|--|-------|------------------|-----------------------------|------------------|
|  | Notes | Actual<br>\$     | Budget<br>(Unaudited)<br>\$ | Actual<br>\$     |
| <b>Current Assets</b>                    |       |                  |                             |                  |
| Cash and Cash Equivalents                | 7     | 99,689           | 75,306                      | 178,269          |
| Accounts Receivable                      | 8     | 119,559          | 88,809                      | 124,893          |
| GST Receivable                           |       | 4,135            | -                           | 1,140            |
| Prepayments                              |       | 6,429            | 2,636                       | 4,036            |
| Inventories                              | 9     | 1,805            | 1,253                       | 1,099            |
| Investments                              | 10    | 873,713          | 402,458                     | 716,592          |
| Funds owed for Capital Works Projects    | 16    | 9,345            | -                           | -                |
|  |       | 1,114,675        | 570,462                     | 1,026,029        |
| <b>Current Liabilities</b>               |       |                  |                             |                  |
| GST Payable                              |       | -                | 1,520                       | -                |
| Accounts Payable                         | 12    | 140,996          | 111,492                     | 122,839          |
| Revenue Received in Advance              | 13    | 13,932           | 282                         | 291              |
| Provision for Cyclical Maintenance       | 14    | -                | -                           | 7,111            |
| Finance Lease Liability                  | 15    | 6,869            | 6,642                       | 7,030            |
| Funds held for Capital Works Projects    | 16    | -                | -                           | 14,345           |
|  |       | 161,797          | 119,936                     | 151,616          |
| <b>Working Capital Surplus/(Deficit)</b> |       | 952,878          | 450,526                     | 874,413          |
| <b>Non-current Assets</b>                |       |                  |                             |                  |
| Property, Plant and Equipment            | 11    | 261,743          | 249,180                     | 283,981          |
|  |       | 261,743          | 249,180                     | 283,981          |
| <b>Non-current Liabilities</b>           |       |                  |                             |                  |
| Finance Lease Liability                  | 15    | 2,903            | 9,297                       | 6,890            |
|  |       | 2,903            | 9,297                       | 6,890            |
| <b>Net Assets</b>                        |       | <b>1,211,718</b> | <b>690,409</b>              | <b>1,151,504</b> |
| <b>Equity</b>                            |       | <b>1,211,718</b> | <b>690,409</b>              | <b>1,151,504</b> |

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

**Ridgway School**  
**Statement of Cash Flows**  
For the year ended 31 December 2021

|   | Note     | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| <b>Cash flows from Operating Activities</b>                 |          |                      |                                     |                      |
| Government Grants   |          | 488,338              | 401,387                             | 437,515              |
| Locally Raised Funds  |          | 102,317              | 109,034                             | 142,611              |
| Goods and Services Tax (net)                                |          | (2,995)              | -                                   | (2,660)              |
| Payments to Employees                                       |          | (272,380)            | (219,927)                           | (190,776)            |
| Payments to Suppliers                                       |          | (192,642)            | (328,992)                           | (206,587)            |
| Interest Paid   |          | (1,336)              | (1,074)                             | (1,587)              |
| Interest Received   |          | 8,102                | 5,000                               | 16,792               |
| Net cash from/(to) Operating Activities                     |          | 129,404              | (34,572)                            | 195,308              |
| <b>Cash flows from Investing Activities</b>                 |          |                      |                                     |                      |
| Purchase of Property Plant & Equipment (and Intangibles)    |          | (22,614)             | (15,597)                            | (39,742)             |
| Purchase of Investments                                     |          | (157,122)            | -                                   | (314,134)            |
| Net cash from/(to) Investing Activities                     |          | (179,736)            | (15,597)                            | (353,876)            |
| <b>Cash flows from Financing Activities</b>                 |          |                      |                                     |                      |
| Furniture and Equipment Grant                               |          | -                    | -                                   | 184,936              |
| Finance Lease Payments                                      |          | (4,558)              | (7,544)                             | (4,051)              |
| Funds Administered on Behalf of Third Parties               |          | (23,690)             | -                                   | 22,933               |
| Net cash from/(to) Financing Activities                     |          | (28,248)             | (7,544)                             | 203,818              |
| <b>Net Increase/(decrease) in cash and cash equivalents</b> |          | <b>(78,580)</b>      | <b>(57,713)</b>                     | <b>45,250</b>        |
| Cash and cash equivalents at the beginning of the year      | 7        | 178,269              | 133,019                             | 133,019              |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>7</b> | <b>99,689</b>        | <b>75,306</b>                       | <b>178,269</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

## **Ridgway School**

### **Notes to the Financial Statements**

### **For the year ended 31 December 2021**

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

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

Ridgway School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



*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 11.

**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.

**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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

**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) 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.

**e) 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.

**f) 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.

**g) Accounts Receivable**

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

**h) Inventories**

Inventories are consumable items held for sale and comprised 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.

**i) 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.

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

|  |               |
|--|---------------|
| Building Improvements                    | 20 years      |
| Furniture and Equipment                  | 10 years      |
| Information and Communication Technology | 5 years       |
| Library Resources                        | 8 years       |
| Leased assets held under a Finance Lease | Term of Lease |

**k) Intangible Assets**

*Software costs*

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

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

**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 entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

*Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

**o) Revenue Received in Advance**

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

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

**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 Comprehensive Revenue and Expenses.

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

**q) Shared Funds**

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

**r) 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**s) Financial Instruments**

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

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

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

**t) Borrowings**

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

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

**u) 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.

**v) Budget Figures**

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

**w) 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

|                                  | 2021             | 2021             | 2020             |
|----------------------------------|------------------|------------------|------------------|
|                                  | Actual           | Budget           | Actual           |
|                                  | \$               | (Unaudited)      | \$               |
| Operational Grants               | 353,710          | 336,997          | 348,064          |
| Teachers' Salaries Grants        | 1,283,719        | 987,207          | 1,212,784        |
| Use of Land and Buildings Grants | 119,257          | 159,629          | 183,275          |
| Other MoE Grants                 | 82,389           | 36,230           | 93,257           |
| Other Government Grants          | 39,621           | 28,160           | 22,590           |
|                                  | <b>1,878,696</b> | <b>1,548,223</b> | <b>1,859,970</b> |

## 3. Locally Raised Funds

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

|  | 2021          | 2021           | 2020           |
|--|---------------|----------------|----------------|
|  | Actual        | Budget         | Actual         |
|  | \$            | (Unaudited)    | \$             |
| <b>Revenue</b>                                   |               |                |                |
| Donations & Bequests                             | 58,954        | 46,534         | 70,838         |
| Fees for Extra Curricular Activities             | 13,484        | 41,150         | 32,905         |
| Trading  | 554           | 1,200          | 763            |
| Fundraising & Community Grants                   | 15,457        | 27,700         | 38,039         |
|  | <b>88,449</b> | <b>116,584</b> | <b>142,545</b> |
| <b>Expenses</b>                                  |               |                |                |
| Extra Curricular Activities Costs                | 9,411         | 28,450         | 9,423          |
| Trading  | 786           | 1,000          | 532            |
| Fundraising & Community Grant Costs              | 2,954         | -              | 4,648          |
|  | <b>13,151</b> | <b>29,450</b>  | <b>14,603</b>  |
| <b>Surplus for the year Locally raised funds</b> | <b>75,298</b> | <b>87,134</b>  | <b>127,942</b> |

## 4. Learning Resources

|                              | 2021             | 2021             | 2020             |
|------------------------------|------------------|------------------|------------------|
|                              | Actual           | Budget           | Actual           |
|                              | \$               | (Unaudited)      | \$               |
| Curricular                   | 53,789           | 63,415           | 82,595           |
| Employee Benefits - Salaries | 1,467,871        | 1,119,168        | 1,326,725        |
| Staff Development            | 13,797           | 17,850           | 4,852            |
|                              | <b>1,535,457</b> | <b>1,200,433</b> | <b>1,414,172</b> |

## 5. Administration

|  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee                                      | 7,377                | 6,887                               | 6,587                |
| Board Fees                                     | 440                  | 3,500                               | 330                  |
| Board Expenses                                 | 4,551                | 5,000                               | 3,479                |
| Communication                                  | 1,683                | 1,900                               | 1,481                |
| Consumables                                    | 3,474                | 4,800                               | 3,383                |
| Other  | 8,903                | 11,726                              | 10,451               |
| Employee Benefits - Salaries                   | 90,888               | 87,966                              | 69,400               |
| Insurance                                      | 2,687                | 1,370                               | 2,867                |
| Service Providers, Contractors and Consultancy | 10,980               | 10,080                              | 10,080               |
|  | <b>130,983</b>       | <b>133,229</b>                      | <b>108,058</b>       |

## 6. Property

|                                     | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 6,396                | 10,500                              | 9,667                |
| Cyclical Maintenance Provision      | (7,111)              | 8,000                               | 7,111                |
| Heat, Light and Water               | 9,207                | 9,500                               | 9,083                |
| Rates                               | 3,328                | 3,875                               | 3,383                |
| Repairs and Maintenance             | 7,934                | 29,650                              | 7,855                |
| Use of Land and Buildings           | 119,257              | 159,629                             | 183,275              |
| Security                            | 2,798                | 1,350                               | 1,994                |
| Employee Benefits - Salaries        | 2,868                | -                                   | -                    |
| Contractors                         | 40,177               | 43,750                              | 36,645               |
|                                     | <b>184,854</b>       | <b>266,254</b>                      | <b>259,013</b>       |

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% 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. Cash and Cash Equivalents

|   | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts   | 99,689               | 75,306                              | 178,269              |
| Cash and cash equivalents for Statement of Cash Flows | <b>99,689</b>        | <b>75,306</b>                       | <b>178,269</b>       |

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

Of the \$99,689 Cash and Cash Equivalents \$595 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

## 8. Accounts Receivable

|  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables                                | 5,493                | 284                                 | 24,854               |
| Receivables from the Ministry of Education | -                    | 4,822                               | -                    |
| Interest Receivable                        | 881                  | 2,931                               | 1,392                |
| Teacher Salaries Grant Receivable          | 113,185              | 80,772                              | 98,647               |
|  | <u>119,559</u>       | <u>88,809</u>                       | <u>124,893</u>       |
| Receivables from Exchange Transactions     | 6,374                | 3,215                               | 26,246               |
| Receivables from Non-Exchange Transactions | 113,185              | 85,594                              | 98,647               |
|  | <u>119,559</u>       | <u>88,809</u>                       | <u>124,893</u>       |

## 9. Inventories

|          | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|----------|----------------------|-------------------------------------|----------------------|
| Uniforms | 1,805                | 1,253                               | 1,099                |
|          | <u>1,805</u>         | <u>1,253</u>                        | <u>1,099</u>         |

## 10. Investments

The School's investment activities are classified as follows:

|                          | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset            |                      |                                     |                      |
| Short-term Bank Deposits | 873,713              | 402,458                             | 716,592              |
| Total Investments        | <u>873,713</u>       | <u>402,458</u>                      | <u>716,592</u>       |

## 11. Property, Plant and Equipment

| 2021                                     | Opening<br>Balance<br>(NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|-----------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| Building Improvements                    | 166,412                           | -               | -               | -                | (11,018)           | 155,394           |
| Furniture and Equipment                  | 64,975                            | 19,980          | -               | -                | (13,962)           | 71,146            |
| Information and Communication Technology | 33,656                            | 2,634           | -               | -                | (14,274)           | 22,016            |
| Leased Assets                            | 12,979                            | 4,430           | (541)           | -                | (7,903)            | 8,965             |
| Library Resources                        | 5,959                             | -               | -               | -                | (1,584)            | 4,222             |
| <b>Balance at 31 December 2021</b>       | <b>283,981</b>                    | <b>27,044</b>   | <b>(541)</b>    | <b>-</b>         | <b>(48,741)</b>    | <b>261,743</b>    |

The net carrying value of equipment held under a finance lease is \$8,965 (2020: \$12,979)

|  | 2021<br>Cost or<br>Valuation<br>\$ | 2021<br>Accumulated<br>Depreciation<br>\$ | 2021<br>Net Book<br>Value<br>\$ | 2020<br>Cost or<br>Valuation<br>\$ | 2020<br>Accumulated<br>Depreciation<br>\$ | 2020<br>Net Book<br>Value<br>\$ |
|--|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Building Improvements                    | 221,730                            | (66,336)                                  | 155,394                         | 221,730                            | (55,318)                                  | 166,412                         |
| Furniture and Equipment                  | 301,592                            | (230,446)                                 | 71,146                          | 285,106                            | (220,131)                                 | 64,975                          |
| Information and Communication Technology | 148,098                            | (126,082)                                 | 22,016                          | 145,464                            | (111,808)                                 | 33,656                          |
| Leased Assets                            | 27,352                             | (18,387)                                  | 8,965                           | 28,273                             | (15,294)                                  | 12,979                          |
| Library Resources                        | 12,705                             | (8,483)                                   | 4,222                           | 13,180                             | (7,221)                                   | 5,959                           |
| <b>Balance at 31 December</b>            | <b>711,477</b>                     | <b>(449,734)</b>                          | <b>261,743</b>                  | <b>693,753</b>                     | <b>(409,772)</b>                          | <b>283,981</b>                  |

## 12. Accounts Payable

|   | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Creditors   | 3,819                | 5,802                               | 6,516                |
| Accruals  | 5,877                | 4,895                               | 5,087                |
| Employee Entitlements - Salaries  | 113,185              | 80,772                              | 98,647               |
| Employee Entitlements - Leave Accrual                                   | 18,115               | 20,023                              | 12,589               |
|   | <b>140,996</b>       | <b>111,492</b>                      | <b>122,839</b>       |
| Payables for Exchange Transactions                                      | 140,996              | 111,492                             | 122,839              |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | -                    | -                                   | -                    |
| Payables for Non-exchange Transactions - Other                          | -                    | -                                   | -                    |
|   | <b>140,996</b>       | <b>111,492</b>                      | <b>122,839</b>       |

The carrying value of payables approximates their fair value.



### 13. Revenue Received In Advance

|                   | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|-------------------|----------------------|-------------------------------------|----------------------|
| Income In Advance | 13,832               | 182                                 | 191                  |
| Hall Bond         | 100                  | 100                                 | 100                  |
|                   | <u>13,932</u>        | <u>282</u>                          | <u>291</u>           |

### 14. Provision for Cyclical Maintenance

|   | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year        | 7,111                | (8,000)                             | -                    |
| Increase to the Provision During the Year | -                    | 8,000                               | 889                  |
| Adjustment to the Provision               | (7,111)              | -                                   | 6,222                |
| Provision at the End of the Year          | <u>-</u>             | <u>-</u>                            | <u>7,111</u>         |
| Cyclical Maintenance - Current            | -                    | -                                   | 7,111                |
| Cyclical Maintenance - Term               | -                    | -                                   | -                    |
|   | <u>-</u>             | <u>-</u>                            | <u>7,111</u>         |

### 15. Finance Lease Liability

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

|  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 7,502                | 6,642                               | 8,104                |
| Later than One Year and no Later than Five Years | 3,060                | 9,297                               | 7,334                |
| Future finance charges                           | (790)                | -                                   | (1,518)              |
|  | <u>9,772</u>         | <u>15,939</u>                       | <u>13,920</u>        |
| <b>Represented by</b>                            |                      |                                     |                      |
| Finance lease liability - Current                | 6,869                | 6,642                               | 7,030                |
| Finance lease liability - Term                   | 2,903                | 9,297                               | 6,890                |
|  | <u>9,772</u>         | <u>15,939</u>                       | <u>13,920</u>        |

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

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

| 2021 | Project No.                      | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | BOT<br>Contributions | Closing<br>Balances<br>\$ |
|------|----------------------------------|---------------------------|----------------------------|----------------|----------------------|---------------------------|
|      | SIP Adventure Playground         | 14,345                    | -                          | (13,750)       | -                    | 595                       |
|      | Ancillary Building Refurbishment | -                         | -                          | (9,940)        | -                    | (9,940)                   |
|      | Totals                           | 14,345                    | -                          | (23,690)       | -                    | (9,345)                   |

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

595  
(9,940)

(9,345)

| 2020 | Project No.                            | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | BOT<br>Contributions | Closing<br>Balances<br>\$ |
|------|--|---------------------------|----------------------------|----------------|----------------------|---------------------------|
|      | Admin Bldg -Part Reroof & Toilet Upgrd | (8,588)                   | 35,871                     | (27,283)       | -                    | -                         |
|      | SIP Adventure Playground               | -                         | 14,345                     | -              | -                    | 14,345                    |
|      | Totals                                 | (8,588)                   | 50,216                     | (27,283)       | -                    | 14,345                    |

## 17. 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.

## 18. Remuneration

### Key management personnel compensation

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

|   | 2021<br>Actual<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 440                  | 330                  |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 247,262              | 243,421              |
| Full-time equivalent members                | 2.00                 | 2.04                 |
| Total key management personnel remuneration | 247,702              | 243,751              |

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that met 2 and 26 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

|  | 2021<br>Actual<br>\$000 | 2020<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 130 - 140               | 130 - 140               |
| Benefits and Other Emoluments                    | 3 - 4                   | 3 - 4                   |
| Termination Benefits                             | -                       | -                       |

### Other Employees

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

| Remuneration<br>\$000 | 2021<br>FTE Number | 2020<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | 3.00               | 2.00               |
|                       | 3.00               | 2.00               |

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

## 19. Compensation and Other Benefits Upon Leaving

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

|                  | 2021<br>Actual | 2020<br>Actual |
|------------------|----------------|----------------|
| Total            | -              | -              |
| Number of People | -              | -              |

## **20. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

### **Holidays Act Compliance – schools payroll**

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

## **21. Commitments**

### **(a) Capital Commitments**

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$143,451 contract for the SIP Adventure Playground as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,345 has been received of which \$13,750 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$155,260 contract for the Ancillary Building Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$9,940 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$143,451 contract for the SIP Adventure Playground as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,345 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.)

### **(b) Operating Commitments**

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

## 22. 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

|  | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                                | 99,689               | 75,306                              | 178,269              |
| Receivables  | 119,559              | 88,809                              | 124,893              |
| Investments - Term Deposits                              | 873,713              | 402,458                             | 716,592              |
| <b>Total Financial assets measured at amortised cost</b> | <b>1,092,961</b>     | <b>566,573</b>                      | <b>1,019,754</b>     |

### Financial liabilities measured at amortised cost

|   | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Payables  | 140,996              | 111,492                             | 122,839              |
| Finance Leases  | 9,772                | 15,939                              | 13,920               |
| <b>Total Financial Liabilities Measured at Amortised Cost</b> | <b>150,768</b>       | <b>127,431</b>                      | <b>136,759</b>       |

## 23. Events After Balance Date

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

## 24. Comparatives

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

## Ridgway School

### Members of the Board

| <b>Name</b>           | <b>Position</b>       | <b>How<br/>Position<br/>Gained</b> | <b>Term<br/>Expired/<br/>Expires</b> |
|-----------------------|-----------------------|------------------------------------|--------------------------------------|
| Barbara Dean          | Presiding Member      | Elected                            | Sep 2022                             |
| Kathryn Smith         | Principal             |                                    |                                      |
| Cushla Thurston       | Parent Representative | Elected                            | Aug 2021                             |
| Jo Pohatu             | Parent Representative | Elected                            | Sep 2022                             |
| Rachel Kirkman        | Parent Representative | Elected                            | Sep 2022                             |
| Cameron Hyslop        | Parent Representative | Appointed                          | Sep 2022                             |
| Monica Mirele Serrano | Parent Representative | Appointed                          | Sep 2022                             |
| Adam Smith            | Parent Representative | Co-opted                           | Sep 2022                             |
| Raelene Sloper        | Staff Representative  | Elected                            | Sep 2022                             |

## **Ridgway School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$3,410 (excluding GST). The funding was spent on sporting endeavours.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF RIDGWAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Ridgway School (the School). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 11th May 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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



The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1 and 20 to 21, 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 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

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

Geoff Potter  
BDO Wellington Audit Limited  
On behalf of the Auditor-General  
Wellington, New Zealand

## Ridgway School Board of Trustees

### As at 8 December 2021

| <b>Name</b>     | <b>Duties on Board</b> | <b>Occupation</b>     | <b>Member type</b>         | <b>Date term expires</b> |
|-----------------|------------------------|-----------------------|----------------------------|--------------------------|
| Barbara Dean    | Presiding Member       | Lawyer                | Elected 2019               | September 2022           |
| Rachel Kirkman  | Property/<br>Kahui Ako | Meteorologist         | Elected 2019               | September 2022           |
| Joanna Pohatu   | Policy                 | Senior Policy Adviser | Elected 2019               | September 2022           |
| Cushla Thurston | Property               | Architect             | Elected 2019               | Resigned 4/08/2021       |
| Kathryn Smith   | Principal              | Principal             | Appointed July 2013        |                          |
| Raelene Sloper  | Staff Trustee          | Office Manager        | Elected 2019               | September 2022           |
| Cameron Hyslop  | Property               | Project Manager       | Selected 18 January 2021   | September 2022           |
| Monica Serrano  | Finance                |                       | Selected 15 September 2021 | September 2022           |
| Adam Smith      |                        |                       | Co-opted 8 Dec 2021        | September 2022           |





# RIDGWAY SCHOOL

## AUDIT COMPLETION REPORT

FOR THE YEAR ENDED  
31 DECEMBER 2021



20 May 2022

Jo Pohatu  
Chairperson  
Ridgway School  
120 Mornington Road, Brooklyn Wellington  
cc: Kathryn Smith  
Principal

Dear Jo,

We have pleasure in presenting our Audit Completion Report for our audit of Ridgway School's financial statements for the year ended 31 December 2021.

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

We express our appreciation for the assistance and co-operation provided by the School and the School's service provider during the audit. There is nothing we wish to raise solely with the Board.

Yours faithfully,  
**BDO WELLINGTON AUDIT LIMITED**

A blue ink signature of Geoff Potter, written in a cursive style, is placed over the printed name and title.

**Geoff Potter**  
Partner

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## 1. EXECUTIVE SUMMARY

### STATUS OF THE AUDIT AND THE AUDIT OPINION

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

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

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

Our audit of the School's financial statements for the year ended 31 December 2021 is complete.

We have issued an unmodified audit opinion.

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

### AUDIT SCOPE AND OBJECTIVES

Our audit objectives are to:

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

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

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





## AREAS OF SIGNIFICANT RISK AND AUDIT EMPHASIS

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

- Locally raised funds
- Payroll controls
- Cyclical maintenance provision
- Management override of controls

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

## SUMMARY OF UNCORRECTED MISSTATEMENTS

There were no errors left uncorrected at the conclusion of our audit. Uncorrected misstatements are documented at Appendix 1 and will be included in the letter of representation to confirm that you agree with Management's assertion that they are immaterial to the readers understanding of your financial statements.

## INTERNAL CONTROLS

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

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



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

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

### Locally Raised Funds

#### Area of Audit Emphasis

Due to the nature of locally raised funds (often being cash, or having limited segregation of duties), there is a risk of material misstatement around the completeness of locally raised funds.

#### Conclusion/Response

We found no issues regarding the completeness of locally raised funds balances recorded in the financial statements.

### Payroll not approved or checked

#### Area of Audit Emphasis

Payroll is processed centrally for all schools. The accuracy of payroll processing is therefore dependent on appropriate approval of payroll changes and checking of the fortnightly SUE report at the School.

#### Conclusion/Response

Due to change to Edpay during the year, we note there is no pay changes report available anymore which can be relied upon for audit purposes. As a result we recommend to ensure controls are effective schools also need to ensure that:

- there is segregation of duties between the processing and approval of payroll transactions;
  - access to EdPay is controlled;
  - payroll transactions are approved in line with delegations; and
  - approvals are appropriately documented.
- We recommend that the Board ask management for assurance that appropriate controls are in place at the school over payroll transactions, consistent with the updated guidance



| Cyclical Maintenance Provision  |  |
|---|--|
| Area of Audit Emphasis  | Conclusion/Response  |
| Cyclical Maintenance is an area of significant judgment and estimation which could lead to material misstatement in the financial statements if not considered properly by management. For Schools to be able to calculate the appropriate cyclical maintenance provision, a 10 Year Property Plan (10YPP) and cyclical maintenance calculation need to be prepared and/or reviewed by an expert. | We have raised a journal adjustment to remove the cyclical maintenance provision as there is currently no 10 year property plan in place due to Ridgway School still being rebuilt as balance date. See appendix 1 for further details of the journal adjustment.  |
| Management Override   |  |
| Area of Audit Emphasis  | Conclusion/Response  |
| There is a non-rebuttable presumption under the Auditing Standards that management override presents a significant risk of material misstatement to the financial statements.   | We have assessed the segregation of duties and risk of management override as part of our planning process and concluded that the risk of fraud from management override of controls primarily relates to the processing of manual journals. We have used a risk-based approach to testing manual journals and focused on any areas with a risk of cut-off error or those requiring judgement or estimation. No issues with management override were identified. |



### 3. INTERNAL CONTROL AND OTHER AUDIT FINDINGS

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

The following key findings were identified during this year's audit:

| Evidence of review and approval of reliever timesheets   |   |
|--|---|
| Finding  | Conclusion  |
| The Office of the Auditor General have raised this issue as an area of audit focus. When we come out to carry out our interim audit procedures for next years' audit, we will look closely at the systems, procedures and controls you have in place for review and approval of payroll payments to relievers. | There should be clear evidence that all relievers time included on the payroll system, has been reviewed and approved by an appropriate independent person (usually the Principal). This could be through daily timesheet approval, or specific reliever payments review and approval on each SUE report. |



## 4. REQUIRED COMMUNICATIONS WITH GOVERNANCE

| Matter   | How the matter was addressed  |
|--|---|
| <b>Auditors responsibility under generally accepted auditing standards</b> | <p>We are responsible for completing an audit in accordance with generally accepted auditing standards in New Zealand. The detailed terms of which are set out in our audit engagement letter.</p>  |
| <b>Confirmation of Audit Independence</b>                                  | <p>In conducting our audit, we are required to comply with the independence requirements of AG PES-1 <i>Code of Ethics for Assurance Practitioners</i> issued by the External Reporting Board.</p> <p>Our own internal policies and procedures are put in place to identify any threats to our independence, and to appropriately deal with and, if relevant, mitigate those risks.</p> <p>For the comfort of the Board, we note that the following processes assist in maintaining our independence:</p> <ul style="list-style-type: none"><li>• No other work is permitted to be undertaken by any BDO office without the express approval of the audit engagement partner or the OAG.</li><li>• All services performed by any national BDO office will be reported to the governing body.</li></ul> <p>There were no other services provided by BDO during the year.</p> |
| <b>Management Judgements and Estimates</b>                                 | <p>Under International Standards on Auditing (NZ), we have a responsibility to ensure that you have been informed about the process used by the School in formulating particularly sensitive accounting estimates, assumptions, or valuation judgements. Overall, we note that the judgements and estimates made by management in the preparation of the financial statements for the year ended 31 December 2021 appear reasonable. Key matters impacting on our audit have been raised in sections 2 and 3 of this report if applicable.</p>  |

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

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



| Matter   | How the matter was addressed  |
|--|---|
| Probity, waste and performance                   | We are required to consider whether any approved payments could be considered extravagant or wasteful, or show a lack of probity or financial prudence. We did not identify any issues of concern with respect to probity, waste and performance.   |
| Publishing Annual Report on the School's Website | <p>The Education and Training Act 2020 requires you to publish your Annual Report online. Your Annual Report contains your audited annual financial statements including our audit opinion, analysis of variance, list of trustees and Kiwisport statement.</p> <p>Making your Annual Report accessible to the school community is important for transparency and accountability. The expectation is that your Annual Report is published as soon as possible after your audit is completed, as the value of good accountability lessens over time.</p> <p>We note that you have published your prior year Annual Report on the School's website.</p> |





## APPENDIX 1 - ADJUSTED DIFFERENCES

### ADJUSTED DIFFERENCES

The following misstatements have been identified during our audit, and have been adjusted:

| Description                                   | Assets | Liabilities | Revenue | Expenses |
|---|--------|-------------|---------|----------|
|   | Dr(Cr) | Dr(Cr)      | Dr(Cr)  | Dr(Cr)   |
|   | \$     | \$          | \$      | \$       |
| Removal of the Cyclical Maintenance Provision | -      | 7,200       | -       | (7,200)  |
| Net Effect of Adjustments made:               | -      | 7,200       | -       | (7,200)  |

### UNADJUSTED DIFFERENCES

No un-adjusting journals were raised during the audit.





## Strategic Goals 2020 - 2023

The board has set **4 strategic Goals** and identified 4 areas in which to focus our efforts to achieve these goals.

### Our Children and Staff

1. ...achieve success
2. ...live happy and healthy lives
3. ...experience belonging
4. ...have strong connections to our community and environment

These focus areas...

1. Curriculum Development
2. Professional Learning,
3. Buildings and Grounds, and
4. Systems and Processes,

...reach into every aspect of school life and closely reflect our school values of Kakama, Manawaroa, Takohanga and Manaaki (*Resourcefulness, Resilience, Responsible and Manaaki*).



**School goal** - Staff and students work collaboratively in a healthy and inclusive school where our values are evident.

## Target Area: **Wellbeing**

### *Background - from 2021 Annual Plan*

- Analysis of behaviour data in 2020 shows that
  - the majority of incidents occurred in just 2 cohorts.
  - in 2021 these 2 cohorts are Year 2 and Year 5.
    - Year 5 behaviour data includes 11 students with 4 or more entries; 7 have 6 or more
      - Behaviours are spread across days of the week, time of the day and location
      - Behaviours include physical and verbal incidents and mostly involve peers rather than teachers
      - The rate and number of behaviours *improved in Term 4* following intensive effort from teachers
    - Year 2 behaviour data includes 16 students with 4 or more entries; 8 have 6 or more
      - Behaviours are spread across days of the week, time of day and locations
      - Behaviours included physical and verbal incidents
      - Incidents in class seem to be because children are *not engaged in activity or want to do something different to what the teacher is doing with the class*
      - The rate of behaviours occurring continued to increase throughout Term 3 and Term 4

○

## Wellbeing Targets

### Wellbeing Targets:

1. Children in Year 2 will be supported by teachers, support staff, the RTLB service and MOE Behaviour Team to engage in appropriate learning behaviours so that the number of incidents reported by teachers is reduced over time.

*Note: it was expected that the wellbeing data would continue to show improved behaviour for the Year 5 cohort in 2021, and this is indeed what we saw.*

## Actions - what we did

1. Collaborative Teaching as Inquiry group continued to meet weekly to carry out inquiry into practices that support the Hauora of ākonga. This group was made up of a representative from all teaching teams. In 2021 the group
  - a. trialed selected approaches and reported back to the group
  - b. Created a bank of resources and made this available to all teachers
  - c. Made recommendations about teaching programmes to be adopted across the school
  - d. Updated the Hauora Plan format and used this
2. SLT paid close attention to ongoing behavioural concerns as recorded in Team Hui notes.
3. 3 teachers completed the Incredible Years training with RTLB providers.
4. RTLB cohort referral for Year 2 saw Tūi team working with RTLB on addressing specific identified issues.
5. Funding was sought and received from Special Education Services for 2 children with high needs. This funding provided extensive Teacher Aide support.
6. SENCO met fortnightly with Teacher Aides to provide opportunities for collaborative problem solving and increased communication between teacher aides and SENCO.
7. Kahui Ako Within School Leader continued inquiry into the use of role play and dialogic interaction with peers as a means of developing social awareness and emotional self-regulation.
8. The Positive Behaviour for Learning (PB4L) Collaborative Problem Solving approach was used during Team Hui, Admin Hui and Staff Workshops. Teachers identified specific behaviours that were causing concern and discussed these with colleagues to identify new approaches to meeting ākonga needs.



9. The Wellbeing@School survey was completed by ākonga in Years 4 - 8 and analysed by teachers and ākonga together. Teachers made some changes as a result.

### Outcomes - what happened?

- The total number of behavioural incidents was reduced from 71 in 2020 to 52 in 2021. It is notable that the number of incidents occurring in 2020 rose throughout the first three terms (and was likely under-reported in the fourth) but followed a decreasing trend throughout 2021.
- The school received funding for Teacher Aides to work alongside children with high needs.

### Reasons for the variance? - Why did it happen

- Teacher Aide support - only made possible by RTLB and SES funding.

### Evaluation - Where to next?

- Continue to follow existing school quality practices including
  - PB4L approach - recording and analysing inappropriate behaviours
  - Hauora Plans for children exhibiting negative pro-social behaviours or anxiety
  - Continue to identify learning needs early in order to obtain necessary funding for appropriate supports





**School goal - all students are successful and learn to the best of their ability**

## Target Area: **Maths**

### Background information

- There are 22 ākonga remaining in the school who did not meet expectations for maths in 2020.
- A Maths Watch Group has been created to monitor progress of ākonga in Years 3 - 8 in maths.
- Selection of ākonga for this group is based on nearly or not yet meeting expectations in 2020 or 2019.
- The Maths Watch Group has 28 children in it from Year 3 - Year 8.

### Year 1 - 3

All Year 2 & 3 children are expected to make satisfactory progress in maths during the year.

### Year 4 - 5

16/65 (25%) Year 4 & 5 ākonga in Kūkupa or Ruru are in the Maths Watch Group.

7 of these ākonga are expected to make accelerated or satisfactory progress and meet expectations in maths at the end of the year.

- 3 children in Year 5 need significant support in 2021 to make progress
- 5 children in Year 4 need significant support in 2021 to make progress Teachers at this year level have identified the need to provide a structured maths programme with clear key learning progressions. They have opted to adopt the Prime Maths Programme.

### Year 6 - 8

12/56 (21%) Year 6 - 8 ākonga in Kākā and Ruru are in the Maths Watch Group.

10 of these ākonga are expected to make satisfactory progress and meet expectations in reading at the end of the year.

- 2 children in Year 6 - 8 need significant support in 2021 to make progress,

## Maths Achievement Targets

- 28 ākonga from the Maths Watch Group will make either accelerated or satisfactory progress in 2021 to meet end of year expectations in maths.
- A further 3 ākonga from the Maths Watch Group will work towards achieving their IEP or individual maths goals

## Actions - what we did

1. Expectations (as set in our School Learning & Management System) were checked against the NZ Curriculum and Numeracy framework. Some minor changes were made before end of year results were analysed.
2. Teachers looked for improved achievement in Basic Facts over 1 year using our recorded assessment information and used this to decide on in class priorities for learning.
3. Teachers in Year 4 & Year 5 trialled the Prime Maths programme.
4. Teachers ran 'booster' groups (for acceleration in Years 6-8) and gave extra support (all levels) to those children who needed to make greater progress in maths.

## Outcomes - what happened?

**At the end of 2021, 86% of ākonga achieved or exceeded expectations in maths.**

- At the end of the year teachers made an overall judgement about the level each ākonga was working at

- 4 ākonga from the Maths Watch Group were judged to be Meeting expectations for their Year level.
- 10 made above average progress
  - - and for 4 ākonga, this brought them up to the level of their normally achieving peers.
- 7 ākonga made 'normal' progress, but not enough to catch up to peers who are achieving expectations.
- 10 ākonga appear to have made no progress

### Reasons for the variance? - *Why did it happen?*

The team who trialed the Prime Maths programme found it difficult to access information and training in how to use the programme. As a result they were not able to implement it with fidelity until the later part of the year. This may not have had a negative impact on maths results however as they applied a hybrid form of maths teaching using their experience and knowledge of the Numeracy Framework. The result was a highly individualised programme where some students received extra 1:1 attention and small group instruction during maths times, while others were able to work at their own pace to extend themselves and go beyond the rest of the class.

When individual ākonga are considered one by one it is noticeable that some have one or more factors that are likely to influence their achievement in maths including, being an English language learner (6), possible undiagnosed ADHD (4), high health needs (2), attendance (5). Others have been identified by teachers as benefitting from a (school based) Hauora Plan (9) because the child needs particular support in some areas. Many of this group are also included in our Literacy data because they are similarly not achieving in those areas.

It is also noticeable in the school wide data that there is a group (11) of ākonga from one team who appear to have not made progress and not be meeting end of year expectations. This is surprising considering this group of learners have previously achieved normally and none are affected by any of the factors mentioned in the preceding paragraph. It seems highly unlikely that these ākonga have in fact not made progress given the expertise of their teachers and the positive attitudes to learning that most display. One possibility for the variance is that teachers in this team have applied a more stringent criteria in making their OTJs than have other teachers in the school.

### Evaluation - *Where to next?*

The school will need to continue to find ways to support ākonga who bring a range of experiences to school. We have over the last two years developed processes and a range of strategies to cater for children with high anxiety or other social emotional needs.

Teachers...

- have decided to extend the use of Prime maths across all of Years 3 - 8 and
  - The school has invested heavily in the Prime Maths programme for 2022.
  - Teachers were encouraged (and many have done so) to book into online training sessions during the year so that they know how to implement the programme with fidelity.
  - The school will need to explore how best to monitor progress with the Prime Maths programme and consider how well our current Numeracy Framework assessments (IKAN & GloSS) support teachers to plan for learning.



- are also committed to reducing their usage of ability grouping in maths, which is supported by extensive research.
- intend to include at least one day a week where 'rich maths' tasks are offered in the classroom where children will be expected to apply their mathematical knowledge to hands on problem solving tasks.







**School goal - all students are successful and learn to the best of their ability**

## Target Area: **Reading**

### Background information

- There are 13 ākonga remaining in the school who did not meet expectations for reading in 2020.
- A Reading Watch Group has been created to monitor progress of ākonga in Years 3 - 8 in reading. Selection of ākonga for this group is based on nearly or not yet meeting expectations in 2020 or 2019. The Reading Watch Group has 33 children in it from Year 3 - Year 8.

### Year 1 - 3

Teachers are aware of a large number of children in Year 1 that will need strong language programmes to meet achievement expectations. We expect that after 3 years at school, all of these children will be achieving as per expectations in reading. At least half of them will be meeting expectations for the end of two years at school by the end of their second year.

- All Year 2 & 3 children are expected to make satisfactory progress in reading during the year.

### Year 4 - 5

23/62 (37%) ākonga in Kūkupa or Ruru are in the Reading Watch Group.

Teachers at this year level have identified the need to provide a rich literacy programme that will support ākonga to make and maintain good progress in learning to read.

- 6 children in Year 5 need significant support in 2021 to make progress
- 6 children in Year 4 need significant support in 2021 to make progress

### Year 6 - 8

9/55 Year 6 - 8 (16%) ākonga in Kākā and Ruru are in the Reading Watch Group.

6 of these ākonga are expected to make satisfactory progress and meet expectations in reading at the end of the year.

## Achievement Targets

### Reading Targets

1. 17 ākonga from the Reading Watch Group will make either accelerated or satisfactory progress in 2021 to meet end of year expectations in reading.
2. A further 8 ākonga from the Reading Watch Group will work towards achieving their individual reading goals;
3. 6 ESOL learners will progress 1 step on the ELLP reading progression;

## Actions - what we did

1. Extra reading support was provided to ākonga in the Reading Watch Groups by
  - a. Y6-8 teachers ran an "acceleration" group
  - b. Y4-5 classes had extra teacher aide support during literacy times, benefitting ELL children as well as others.
  - c. 6 x Year 4 and Year 5 boys were provided with extra reading out of the classroom 2-3 x per week during term 3.
  - d. Teachers and Teacher Aides received training in SHARP reading and SHARP phonics (only those who had not previously done so)
  - e. Early Words programmes were used in Year 2-3 as an extra support for children who were noticed to be not making sufficient progress.
  - f. Teachers in Year 6-8 promoted mileage and appropriate book selection to ensure that all readers continued to develop their skill and progress achievement levels.



### Reasons for the variance? - *Why did it happen?*

- When individual ākonga are considered one by one it is noticeable that some have one or more factors that are likely to influence their achievement across all areas, including being an English language learner (6), having high health needs (2), or poor attendance (5). Others have been identified by teachers as benefitting from a (school based) Hauora Plan (9) because they require particular support in some areas. Many of this group are also included in our maths and writing data because they are similarly not achieving in those areas.

### Outcomes - *what happened?*

#### **At the end of 2021, 90.3% of ākonga achieved or exceeded expectations in reading.**

1. 18 ākonga from the Reading Watch Group achieved a score within the 'average range' on the STAR in Term 3 (with 3 scoring in the 'above average range').
  - 31 achieved a score within the 'average range' on the Reading Vocab PAT at the end of Term 2 (13 of these were in the 'above average range').
  - 10 ākonga in the Reading Watch Group did not meet Age & Year Level end of year expectations for Reading.
    - 6 of this group were judged to be Well Below or more than 2 years behind their peers.
2. 8 ākonga from the Reading Watch Group were expected to make progress towards their personalised Reading Goals - and indeed did so, with 3 making accelerated progress and achieving Year level expectations.
3. 6 ākonga from the Reading Watch Group were expected to make at least 1 step progress on the ELLP framework, and 3 did so.

### Evaluation - *Where to next?*

1. Undiagnosed dyslexia is possibly the main barrier to achievement in reading for a small group (4). These children will need specialised support and the school should attempt to find ways of providing this as this group have not made sufficient progress with previous extra in class and out of class supports given over several years.
2. The school will need to seek methods for better monitoring of ākonga receiving extra support and ways to measure their progress. This will ensure that those children who most need support are the ones receiving it.
3. Continue to provide quality reading programmes across the school and encourage regular reading at home to ensure that overall excellent achievement in reading is maintained.
4. 3 teachers will train in the Better Start Literacy Approach (BSLA) to support children in the first year of school.



**School goal** - all students are successful and learn to the best of their ability

## Target Area: **Writing**

### **Background information**

There are 26 ākonga remaining in the school who did not meet expectations for writing in 2020.

A Writing Watch Group has been created to monitor progress of ākonga in Years 3 - 8 in writing. Selection of ākonga for this group is based on nearly or not yet meeting expectations in 2020 or 2019. The Writing Watch Group has 42 children in it from Year 3 - Year 8.

### **Year 1 - 3**

Teachers are aware of a large number of children in Year 1 that will need strong language programmes to meet achievement expectations. We expect that after 3 years at school, all of these children will be achieving as per expectations in writing. At least half of them will be meeting expectations for the end of two years at school by the end of their second year.

- All Year 2 & 3 children are expected to make satisfactory progress in writing during the year.

### **Year 4 - 5**

24/64 (38%) Year 4 & 5 ākonga in Kūkupa or Ruru are in the Writing Watch Group.

Teachers at this year level have identified the need to provide a rich literacy programme that will support ākonga to make and maintain good progress in learning to write.

- 4 children in Year 5 need significant support in 2021 to make progress
- 6 children in Year 4 need significant support in 2021 to make progress

### **Year 6 - 8**

11/55 (20%) Year 6 - 8 ākonga in Kākā and Ruru are in the Writing Watch Group.

9 of these ākonga are expected to make satisfactory progress and meet expectations in reading at the end of the year.

- 3 children in Year 6 - 8 need significant support in 2021 to make progress

## **Achievement Target**

1. 10 ākonga from Year 1-3 have been identified that are not yet meeting expectations in writing who will need extra support in 2022. Half of this group will be entitled to ESOL funding in 2022.
2. 25 ākonga from the Writing Watch Group will make either accelerated or satisfactory progress in 2021 to meet end of year expectations in writing.
3. Another 5 ākonga from the Writing Watch Group will make satisfactory progress in 2021 bringing them closer to meeting expectations in writing by the end of 2022 .
4. A further 9 ākonga from the Writing Watch Group will work towards achieving their IEP or individual writing goals
5. 5 ESOL learners will progress 1 step on the ELLP Writing progression

## **Actions - what we did**

1. Teachers continued to run quality reading and writing programmes in class. Kākā kaiako ran "acceleration" groups in class to ensure that priority learners were well supported to meet expectations in writing.
2. SHARP reading and SHARP Phonics online training was provided for teachers who have not received this previously



3. Supported PRT with specialist help to cater for high needs children and for children whose behaviour interrupted the learning of themselves and others.

## Outcomes - *what happened?*

**At the end of 2021, 82.7% of ākongā achieved or exceeded expectations in writing.**

1. 19 ākongā from the whole Writing Watch Group met or exceeded year level expectations
2. 20 from the whole Writing Watch group made satisfactory or above average progress
3. 21 ākongā from the whole Writing Watch Group achieved end of year writing scores that place them Just Below or Well Below expectations for their Year level.
  - a. 5 ākongā achieved end of year writing scores that are Just Below expectations
    - i. 4 of this group made above average progress during the year
  - b. 16 ākongā achieved end of year writing scores that are Well Below expectations
    - i. 4 ākongā do not have writing achievement data for 2021 suitable for making a judgement about progress
    - ii. 4 ākongā have made accelerated progress in the last 12 months
    - iii. 6 ākongā who have not made sufficient progress may have undiagnosed ADHD or show signs of dyslexia.
  - c. 4 ākongā appear to have made no progress at all
    - i. At least 2 of these ākongā have complex behavioural and learning needs evident across all aspects of school that are not yet adequately supported and will likely require out of school interventions.
4. 9 ākongā making satisfactory progress to achieve individual goals
  - a. 5 of this group made some progress towards achieving individual goals, while 4 made accelerated progress exceeding their goals.
5. 5 ESOL learners all made progress within their level, but none progressed to the next level. This target was, in hindsight, too ambitious.

## Reasons for the variance? - *Why did it happen?*

- Despite the actions and efforts of kaiako, some children have not made the progress expected. A number of children in this group have a range of complex learning needs that are not able to be fully met within a normal classroom programme.
- Disruption to learning due to a COVID 19 lock down and the ongoing disruption to school and family life undoubtedly contributed to poor learning outcomes for some of these children.

## Evaluation - *Where to next?*

- The school should continue to support teachers with professional learning in literacy, especially where teachers are new to the school or new to the level they are teaching.
- The school will continue to access RTLB and Special Education supports for children with high needs for learning and behaviour.
- Teachers will be encouraged to use in class strategies that promote children helping each other and allow for greater choice within the writing programme.
- The Ridgway Writers Pathway will be updated at least 2x a term for each ākongā with evidence to support achievement judgements. Ākongā in Years 5 -8 will be encouraged to identify evidence themselves.