

VAUXHALL SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1541
Principal:	Gary Lawrence
School Address:	2A Morrison Avenue, Devonport, North Shore City 0634
School Postal Address:	2A Morrison Avenue, Devonport, North Shore City 0634
School Phone:	(09) 446-0818
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Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Melanie Biss	Chair Person	Elected	General Manager	2019
Lesley-Anne Carey	Chair Person	Elected	Office Manager	2020
Gary Lawrence	Principal ex Officio			
Catherine Alexander	Parent Rep	Elected	Project Manager	2022
Ben Powles	Parent Rep	Elected	General Manager	2022
Olivia Riggall	Parent Rep	Elected	Mum	2022
Andrew Walker	Parent Rep	Elected	Group Business Manager	2020
Melanie Bell	Staff Rep	Elected	Deputy Principal	2022

Accountant / Service Provider: Top Class Financial Management Services

VAUXHALL SCHOOL

Annual Report - For the year ended 31 December 2019

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Vauxhall School

Statement of Responsibility

For the year ended 31 December 2019

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

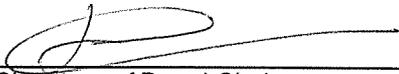
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Lesley-Anne Carey.

Full Name of Board Chairperson



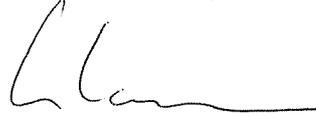
Signature of Board Chairperson

2/6/20

Date:

Gary Lawrence

Full Name of Principal



Signature of Principal

2/6/20

Date:

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

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,575,959	409,764	2,595,687
Locally Raised Funds	3	257,283	134,700	361,127
Interest income		12,293	8,000	17,017
International Students	4	19,258	15,000	21,444
		<u>2,864,793</u>	<u>567,464</u>	<u>2,995,275</u>
Expenses				
Locally Raised Funds	3	118,056	8,200	140,078
International Students	4	541	-	485
Learning Resources	5	1,569,740	281,777	1,618,291
Administration	6	127,902	137,340	136,801
Finance		2,372	-	2,604
Property	7	1,004,411	159,698	1,020,922
Depreciation	8	87,437	45,000	80,773
		<u>2,910,459</u>	<u>632,015</u>	<u>2,999,954</u>
Net Surplus / (Deficit) for the year		(45,666)	(64,551)	(4,679)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(45,666)</u>	<u>(64,551)</u>	<u>(4,679)</u>

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

Vauxhall School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>1,194,152</u>	<u>1,194,152</u>	<u>1,189,480</u>
Total comprehensive revenue and expense for the year		(45,666)	(64,551)	(4,679)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	9,351
Equity at 31 December	22	<u>1,148,486</u>	<u>1,129,601</u>	<u>1,194,152</u>
Retained Earnings		1,148,486	1,129,601	1,194,152
Reserves		-	-	-
Equity at 31 December		<u>1,148,486</u>	<u>1,129,601</u>	<u>1,194,152</u>

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

Vauxhall School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	349,637	30,585	336,136
Accounts Receivable	10	106,277	106,210	106,210
GST Receivable		11,445	5,298	5,298
Prepayments		14,945	6,710	6,710
Inventories	11	4,021	3,891	3,891
Investments	12	151,229	207,040	207,040
		<u>637,554</u>	<u>359,734</u>	<u>665,285</u>
Current Liabilities				
Accounts Payable	14	119,853	141,025	141,025
Revenue Received in Advance	15	7,986	18,532	18,532
Provision for Cyclical Maintenance	16	52,090	63,356	63,356
Finance Lease Liability - Current Portion	17	11,718	14,381	14,381
Funds held for Capital Works Projects	18	(516)	-	-
		<u>191,131</u>	<u>237,294</u>	<u>237,294</u>
Working Capital Surplus/(Deficit)		446,423	122,440	427,991
Non-current Assets				
Property, Plant and Equipment	13	717,997	1,029,717	781,717
		<u>717,997</u>	<u>1,029,717</u>	<u>781,717</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	1,200	7,000	-
Finance Lease Liability	17	14,734	15,556	15,556
		<u>15,934</u>	<u>22,556</u>	<u>15,556</u>
Net Assets		<u>1,148,486</u>	<u>1,129,601</u>	<u>1,194,152</u>
Equity	22	<u>1,148,486</u>	<u>1,129,601</u>	<u>1,194,152</u>

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

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

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		419,752	409,764	433,595
Locally Raised Funds		268,284	134,700	350,297
International Students		8,749	15,000	24,083
Goods and Services Tax (net)		(6,147)	-	(986)
Payments to Employees		(339,388)	(336,327)	(334,503)
Payments to Suppliers		(341,265)	(243,688)	(383,425)
Cyclical Maintenance Payments in the year		(35,099)	-	(6,445)
Interest Paid		(2,372)	-	(2,604)
Interest Received		12,894	8,000	18,675
Net cash from Operating Activities		(14,592)	(12,551)	98,687
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(14,844)	(293,000)	(67,124)
Proceeds from Sale of Investments		55,811	-	201,747
Net cash from Investing Activities		40,967	(293,000)	134,623
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,351
Finance Lease Payments		(12,358)	-	(14,652)
Funds Held for Capital Works Projects		(516)	-	-
Net cash from Financing Activities		(12,874)	-	(5,301)
Net increase/(decrease) in cash and cash equivalents		13,501	(305,551)	228,009
Cash and cash equivalents at the beginning of the year	9	336,136	336,136	108,127
Cash and cash equivalents at the end of the year	9	349,637	30,585	336,136

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

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

Vauxhall School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	25 years
Furniture and equipment	2–15 years
Information and communication technology	3–4 years
Leased assets held under a Finance Lease	3–5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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

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

r) 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.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	375,087	374,506	374,294
Teachers' Salaries Grants	1,348,477	-	1,332,472
Use of Land and Buildings Grants	799,128	-	829,620
Other Government Grants	53,267	35,258	59,301
	<u>2,575,959</u>	<u>409,764</u>	<u>2,595,687</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	90,972	105,000	89,909
Activities	115,932	29,700	106,985
Trading	4,060	-	4,261
Fundraising	46,319	-	159,972
	<u>257,283</u>	<u>134,700</u>	<u>361,127</u>
Expenses			
Activities	90,801	8,200	82,937
Trading	4,248	-	5,720
Fundraising (Costs of Raising Funds)	23,007	-	51,421
	<u>118,056</u>	<u>8,200</u>	<u>140,078</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>139,227</u>	<u>126,500</u>	<u>221,049</u>

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	2	3	9
Revenue			
International Student Fees	\$ 19,258	\$ 15,000	\$ 21,444
Expenses			
International Student Levy	541	-	485
	<u>541</u>	<u>-</u>	<u>485</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>18,717</u>	<u>15,000</u>	<u>20,959</u>

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	30,452	45,358	38,727
Equipment Repairs	1,475	900	1,648
Information and Communication Technology	7,449	10,000	7,712
Library Resources	2,023	1,500	3,937
Employee Benefits - Salaries	1,516,791	211,019	1,557,220
Staff Development	11,550	13,000	9,047
	<u>1,569,740</u>	<u>281,777</u>	<u>1,618,291</u>

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,673	5,500	5,781
Board of Trustees Fees	3,645	4,000	2,910
Board of Trustees Expenses	3,671	3,000	2,638
Communication	6,709	5,350	9,401
Consumables	25,146	31,900	30,604
Operating Lease	-	14,500	2,350
Employee Benefits - Salaries	64,452	57,500	66,829
Insurance	6,826	6,800	7,218
Service Providers, Contractors and Consultancy	10,780	8,790	9,070
	<u>127,902</u>	<u>137,340</u>	<u>136,801</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	14,366	16,440	11,856
Consultancy and Contract Services	25,118	20,600	30,385
Cyclical Maintenance Provision	25,033	7,000	8,444
Grounds	10,074	12,350	21,231
Heat, Light and Water	29,419	22,500	27,173
Rates	96	100	88
Repairs and Maintenance	20,537	11,400	16,413
Use of Land and Buildings	799,128	-	829,620
Security	155	1,500	4,256
Employee Benefits - Salaries	80,485	67,808	71,456
	<u>1,004,411</u>	<u>159,698</u>	<u>1,020,922</u>

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

8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	-	-	-
Building Improvements - Crown	30,782	15,000	30,931
Furniture and Equipment	27,566	18,000	26,470
Information and Communication Technology	9,363	5,000	5,972
Leased Assets	16,362	5,000	14,488
Library Resources	3,364	2,000	2,912
	<u>87,437</u>	<u>45,000</u>	<u>80,773</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	50	50	50
Bank Current Account	308,327	30,535	335,815
Bank Call Account	41,260	-	271
Cash and cash equivalents for Cash Flow Statement	<u>349,637</u>	<u>30,585</u>	<u>336,136</u>

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

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	475	13,353	11,513
Interest Receivable	1,239	-	1,840
Banking Staffing Underuse	8,602	-	-
Teacher Salaries Grant Receivable	95,961	92,857	92,857
	<u>106,277</u>	<u>106,210</u>	<u>106,210</u>
Receivables from Exchange Transactions	1,714	13,353	13,353
Receivables from Non-Exchange Transactions	104,563	92,857	92,857
	<u>106,277</u>	<u>106,210</u>	<u>106,210</u>

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,164	1,828	1,828
School Uniforms	2,857	2,063	2,063
	<u>4,021</u>	<u>3,891</u>	<u>3,891</u>

12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	151,229	207,040	207,040
Total Investments	<u>151,229</u>	<u>207,040</u>	<u>207,040</u>

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	500,431	-	-	-	(30,782)	469,649
Furniture and Equipment	207,876	3,416	-	-	(27,566)	183,726
Information and Communication	25,879	4,301	-	-	(9,363)	20,817
Leased Assets	29,738	12,034	-	-	(16,362)	25,410
Library Resources	17,793	3,966	-	-	(3,364)	18,395
Balance at 31 December 2019	<u>781,717</u>	<u>23,717</u>	<u>-</u>	<u>-</u>	<u>(87,437)</u>	<u>717,997</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	771,719	(302,070)	469,649
Furniture and Equipment	462,573	(278,847)	183,726
Information and Communication	135,405	(114,588)	20,817
Leased Assets	44,715	(19,305)	25,410
Library Resources	64,679	(46,284)	18,395
Balance at 31 December 2019	<u>1,479,091</u>	<u>(761,094)</u>	<u>717,997</u>

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	531,362	-	-	-	(30,931)	500,431
Furniture and Equipment	201,131	33,214	-	-	(26,470)	207,875
Information and Communication Technology	5,781	26,071	-	-	(5,972)	25,880
Leased Assets	26,708	17,518	-	-	(14,488)	29,738
Library Resources	12,866	7,839	-	-	(2,912)	17,793
Balance at 31 December 2018	777,848	84,642	-	-	(80,773)	781,717

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	771,719	(271,288)	500,431
Furniture and Equipment	459,156	(251,280)	207,876
Information and Communication Technology	131,104	(105,225)	25,879
Leased Assets	60,504	(30,766)	29,738
Library Resources	62,302	(44,509)	17,793
Balance at 31 December 2018	1,484,785	(703,068)	781,717

14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	2,375	693	693
Accruals	4,673	-	4,494
Employee Entitlements - Salaries	106,976	133,332	128,459
Employee Entitlements - Leave Accrual	5,829	7,000	7,379
	119,853	141,025	141,025
Payables for Exchange Transactions	119,853	141,025	141,025
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	119,853	141,025	141,025

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	5,661	18,532	16,170
Other	2,325	-	2,362
	7,986	18,532	18,532

16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	63,356	63,356	61,357
Increase/ (decrease) to the Provision During the Year	25,033	7,000	8,299
Use of the Provision During the Year	(35,099)	-	(6,300)
Provision at the End of the Year	<u>53,290</u>	<u>70,356</u>	<u>63,356</u>
Cyclical Maintenance - Current	52,090	63,356	63,356
Cyclical Maintenance - Term	1,200	7,000	-
	<u>53,290</u>	<u>70,356</u>	<u>63,356</u>

17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	5,872	-	14,381
Later than One Year and no Later than Five Years	6,616	-	15,556
Later than Five Years	-	-	-
	<u>12,488</u>	<u>-</u>	<u>29,937</u>

18. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Toilet Upgrade	<i>in progress</i>	-	106,271	(106,787)	-	(516)
Totals		<u>-</u>	<u>106,271</u>	<u>(106,787)</u>	<u>-</u>	<u>(516)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(516)
	<u>516</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Heat Pumps	<i>completed</i>	-	30,831	(30,831)	-
Totals		<u>-</u>	<u>30,831</u>	<u>(30,831)</u>	<u>-</u>

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,645	2,910
Full-time equivalent members	0.13	0.23
<i>Leadership Team</i>		
Remuneration	525,561	483,566
Full-time equivalent members	5	5
Total key management personnel remuneration	529,206	486,476
Total full-time equivalent personnel	5.13	5.23

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110 - 120	1.00	0.00
	1.00	0.00

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

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

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

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

22. Managing Capital

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

23. Financial Instruments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	349,637	30,585	336,136
Receivables	106,277	106,210	106,210
Investments - Term Deposits	151,229	207,040	207,040
Total Financial assets measured at amortised cost	<u>607,143</u>	<u>343,835</u>	<u>649,386</u>

Financial liabilities measured at amortised cost

Payables	119,853	141,025	141,025
Finance Leases	26,452	29,937	29,937
Total Financial Liabilities Measured at Amortised Cost	<u>146,305</u>	<u>170,962</u>	<u>170,962</u>

24. Events After Balance Date

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

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

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

25. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 8 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 9 Investments:

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

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

Vauxhall School 1541 Analysis of Variance Report 2019

Strategic aim:

Grow curious and engaged children who reach their learning potential.

Annual Target 1a:

All students are able to talk about their learning

Annual Target 1b:

Across all learning areas and key competencies, children who are not believed to be reaching their potential will be identified and targeted for acceleration.

Annual Target 1c:

Unless specific needs are identified all students will make at least one year of progress in reading, writing and mathematics against the NZC

Annual Target 1d:

To continue to raise an understanding of our bicultural society with an awareness of the importance of Tikanga and Te reo Maori.

When:	What: (examples)	Who :	Indicators of progress:	Evidence summary
1a Ongoing	Focusing on oral language, teach children to enthusiastically articulate what they are learning so that their learning has meaning	All teachers	Students will understand what they are learning and why and be able to share their learning in groups with peers and with their teacher.	<p>In writing and maths teachers have set in place programmes for children to explain their thinking using the techniques learned through Te Whare Rama (writing) and Kahui Ako problem solving PLD (mathematics).</p> <p>Play based learning further developed in years 1 and 2 and implemented in year 3 relies on children articulating their thinking and problem solving with their peers.</p> <p>No further action recommended</p> <p>Year 5 and 6 students have been provided with logins to LINC-ED. Some children are setting learning goals. Students are required to provide evidence to justify completion of these goals.</p> <p>We will include all year 5 and 6 students setting goals in 2020 and incorporate goal setting and evidence posting as a more regular component of student self review.</p> <p>I recommend this is no longer included in the annual plan.</p>
			Students will share learning using technology (LINC-ED, video, google accounts) in year 5 and 6.	

<p>1b Ongoing</p>	<p>Update our 'reach potential' document and include these children in teacher planning to accelerate the achievement of these children.</p>	<p>All teachers, principal</p>	<p>'Reach potential' students will show accelerated progress. This will be tracked for each student through LINC-ED and also evidenced via a 'reach potential' group analysis in LINC-ED.</p>	<p>Across all year levels targeted children were identified as most at risk of not reaching their potential in any learning area or key competency in the New Zealand Curriculum (26 students).</p> <p>Children were tracked using the following criteria:</p> <p>Children may be below, at or above year level expectations but are not making their expected progress/reaching their potential.</p> <p>Explicitly include these children in your weekly planning and long term planning if appropriate.</p> <p>When catering for these children's needs it is not usually about 'more time writing' or 'doing more maths' but approaching what they are doing and how they are learning differently. It may be about engaging the child or addressing a key competency to enable them to reach their potential in a learning area.</p> <p>When Entering Information please answer the following questions:</p> <ol style="list-style-type: none"> 1. What have you noticed of concern? 2. Where have you noticed these i.e. learning areas or key competencies? 3. What is the goal for the student? 4. What have you tried? 5. What is working well and why? What is not working well and why? 6. What will you do differently next? <p>See Appendix 1 for reading progress for reach potential students (15 students). We can confidently say 4 out of the 15 students have been accelerated in reading. The other students are all showing progress and will continue to be monitored and their interventions reviewed.</p> <p>See Appendix 2 for writing progress for reach potential students (13 students). We can confidently say 4 out of the 13 students have been accelerated in reading. The other students are all showing progress and will continue to be monitored and their interventions reviewed.</p>
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				<p>Only 1 student identified in mathematics. This student has now left the school.</p> <p>We will continue to identify new students to add to the reach potential register in 2020 and follow the same process. We will have a greater focus on building student's key competencies.</p>
1c Ongoing	Implementation of a wide range of strategies in addressing the components of reading, writing and mathematics in order to deliver engaging programmes.	All teachers	Unless specific needs are identified all students will make at least one year of progress in reading, writing and mathematics against the NZC	<p>This tracking of data on LINC-ED from 2018 to present has not been reliable enough to assess if a child has made one year progress.</p> <p>We are confident in the reliability of the current data presented in Appendix 3, 4 and 5.</p> <p>See Appendix 3 for 2019 reading analysis, Appendix 4 for 2019 writing analysis, Appendix 5 for 2019 mathematics data.</p> <p><u>Reading summary:</u></p> <p>All year groups show consistent achievement, greater than 90% at or above the expected level.</p> <p>Both boys and girls achieving at similar high levels which is pleasing.</p> <p><u>Writing Summary:</u></p> <p>All year groups show consistent achievement, greater than 90% at or above the expected level except year 3 (81% - 8 students below) and Year 4 (87% - 6 students below).</p> <p><u>Male students:</u></p> <p>Year 3 has 7 students below. All but one of these boys are being supported through individual interventions through the special needs register. Year 3 has heavily invested in play based learning activities this year that have engaged and motivated these boys in numeracy and literacy. Most are showing progress, those that aren't are for specific reasons that are identified and followed up on (behaviour, home challenges, learning difficulties).</p>

		<p>Mixed ability, as well as targeted ability groups based on learning needs, will be evident throughout the school.</p> <p>Play activities and learner agency will be authentically weaved into numeracy and literacy.</p>	<p>Year 4 has 4 boys (19%) below the expected level in writing. Each of these boys have been targeted through either the reach potential register or specific literacy interventions. All are tracked through the special needs register. Each are showing progress though some have been difficult to progress due to absenteeism.</p> <p>Year 6 has 5 boys (19%) below the expected level. Again each of these children are listed on the special needs register and have an extensive list of interventions to support and progress their achievement. There are a both significant learning and behaviour needs in this group.</p> <p>(Interventions beyond differentiated planning and lessons include. Using chromebook for writing, use voice dictation for typing, club to practise touch typing, chromebook for writing - talk to text- and TA to support when not with teacher, teacher monitoring writing strategies, STEPS web, teachers implementing IYT strategies to support especially when working in groups, 'Train of Thought', parent meetings.</p> <p><u>Mathematics Summary:</u></p> <p>All year groups show consistent achievement, greater than 87% at or above the expected level except year 3 (84% or 6 students below expectation for the year level) and year 6 (77% or 12 students below expectation for the year level).</p> <p>5 of the 6 students below expectation in year 3 are male. Reasons are similar to those outlined in writing. Interventions include therapists, targeted teaching with materials based on assessed needs, and following our 'process for child of concern - Appendix 6'.</p>
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				<p>7 of the 12 students below expectation in year 6 are male. Interventions include spring maths, targeted small group workshops using hands on materials, focusing on praise and success, mixed ability groups when possible and applying learnings from our Kahui Ako PLD - talking and explaining thinking.</p> <p>We will continue and track each child to support their progress in reading, writing and mathematics in 2020. I recommend our target in 2020 be 'By the end of 2020 all students identified as not reaching their potential in reading, writing or mathematics will have their needs identified, interventions in place and show progress.'</p>
1d Ongoing	Complete Te Wananga O Aotearoa Tikanga Maori professional learning.	All teachers, learning assistants, principal, BoT, admin.	<p>All course participants will complete and pass the Te Wananga O Aotearoa Tikanga Maori professional learning assessment.</p> <p>Knowledge of Tikanga and Te reo Maori will be incorporated into everyday life at Vauxhall School - language, gatherings, rituals.</p> <p>Improved engagement in Tikanga and Te reo Maori by students will be evident through their use of language and discussions at home.</p>	<p>We have completed two of the four Te Wananga assessments this year.</p> <p>All students visited Awataha Marae.</p> <p>Parents have supported Te Reo in the classroom in Year 2, 3 and 4.</p> <p>Teachers continue to use Te Reo in the classroom depending on their individual strengths.</p> <p>Tikanga incorporated in a range of ways during our 'Culture Week' in term 2.</p> <p>Waita are sung in syndicates and singing assemblies.</p> <p>The Kapa haka group remains strong and has taken part in the Devonport and Onepoto festivals.</p> <p>This goal is largely unachieved.</p> <p>In 2020 all course participants will complete and pass the Te Wananga o Aotearoa Tikanga Maori professional learning assessments.</p> <p>During term 1 and by the end of term 2 teachers will have shared how their professional development is impacting</p>

				<p>on the delivery of Tikanga and Te Reo Maori.</p> <p>During term 1 and by the end of term 2 we will have developed an overview of how we integrate Tikanga and Te Reo Maori throughout the school. This will be communicated to our community via syndicate and schoolwide newsletters.</p>
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Strategic aim:

Drive our innovative learning environment.

Annual Target 2a:

To ensure professional development equips staff to deliver quality teaching and learning

Annual Target 2b:

To be an active member of our Community of Learning

When:	What: (examples)	Who:	Indicators of progress:	Evidence
<p>2a Term 2 and 3 Ongoing</p>	<p>All staff to work with a mathematics facilitator to improve programme delivery and consistency throughout the school</p> <p>Teachers engage in inquiries to explore aspects of learner agency so that learning/changes can be applied to classroom environments</p>	<p>All teachers</p>	<p>Consistent application of mixed ability problem-solving approach to mathematics throughout the school.</p> <p>All teachers will be actively engaged in sharing and applying new learning from their collaborative inquiries.</p> <p>Teachers will be able to show impacts of their inquiry learning through changes in the classroom, achievement outcomes, student survey results or similar.</p> <p>Senior school lead teachers will engage in play-based learning professional development and begin to implement this philosophy in the senior school.</p>	<p>See list of PLD in principals report.</p> <p>Application of mixed ability problem solving approach is sound in most areas of the school. Teachers new to this philosophy are currently having training.</p> <p>All teachers have shared their learning from collaborative Inquiries at staff meetings: topics include: Using LINC-ED to assess and improve achievement, supporting autistic children, motivating reach potential students, developing positive social relationships, using LINC-ED to improve learner agency, responsibility and respect in play,</p> <p>Senior School leaders met with a Longworth Education facilitator in February to discuss needs in their particular areas. Senior school leaders also attended a play PLD course in term 2. All staff also attending the evening with Nathan Wallace regarding Brain development.</p> <p>We have developed our Vauxhall Pathway (Appendix 7). We can see the different inquiry based approach the senior school is suited to and will look to develop this in 2020.</p> <p>In 2020 we recommend the following target to enable teachers to focus on the Vauxhall Pathway and share their knowledge: The Vauxhall Pathway is</p>

				evident in planning and practice across all year levels
2b Ongoing	<p>Within school Kahui Ako (CoL) lead teachers to actively support teacher inquiries in order to upskill professional knowledge throughout the staff.</p> <p>To engage in Kahui Ako discussions and voice opinions as to how Vauxhall and our Kahui Ako can best improve outcomes for our students so that the Vauxhall School voice is heard.</p>	<p>Within and between school CoL leaders</p> <p>Principal</p>	<p>Within school leaders will facilitate team discussions and sharing of teacher inquiries.</p> <p>CoL professional learning and initiatives will directly address improving wellbeing and achievement for Vauxhall School children.</p>	<p>Within school leaders facilitated small group meetings with teachers twice a term to discuss progress made on inquiries and support teachers where necessary. Within school leaders also facilitated two whole staff meetings and the sharing of collaborative inquires in term 4.</p> <p>The main source of CoL PLD was the Kahui Ako Conference this year. Teachers elected into workshops that were of interest to them. Teachers were also able to network with teachers from the other primary schools, BIS and TGS and share best practice.</p> <p>We have a Vauxhall teacher in one of the four across school roles enabling us to have a strong voice in the direction of the Kahui Ako.</p> <p>Year 6 children have been involved in the STEAM child conference.</p> <p>2020:</p> <p>Within school Kahui Ako (CoL) lead teachers to actively support a collaborative teacher inquiry into an aspect of learning and teaching within the school.</p>

Strategic aim:

Our school and children strive to support our local and wider community

Annual Target 3a:

To promote strong relationships between children across all levels of the school

Annual Target 3b:

To be a vibrant contributor to the wider community

Annual Target 3c:

To develop connections between the school, children and parents

Baseline data:

When:	What: (examples)	Who:	Indicators of progress:	Evidence
3a Ongoing	Explore new ways to develop vertical (Whanaungatanga) groups to support syndicate cooperation and experiences for children.	All teachers	Tuakana Teina (year 6 supporting younger children) throughout the school from term one. Buddy reading support established from term one. Culture week and science and technology week - mixed age group classes.	In term 1 year 6 children supported year 1 and 2 children in the classroom for an hour as part of their rotation between school and waterwise. Buddy reading has been set up from term 1. In 2020: Tuakana Teina activities every second Friday throughout the school - Years 4 and 1, 5 and 2, 6 and 3 groups Culture week went ahead in term 2 and Science and Technology week in term 4. Both very successful with many positive comments from staff, children and parents. We do not need to continue to have these weeks as part of a target in 2020.
3b Ongoing	The Board and principal will support the fundraising team endeavours in order to promote regular and open communication. Ensure Vauxhall School engages with the community	BOT, principal, all teachers.	Fundraising updates at each meeting so that the board can be kept informed and offer support for fundraising initiatives.	Fundraising events and needs updated at each board meeting and a regular item in the agenda. Up to the board as to whether to keep this item in 2020

Term 4	so that the children become community-minded citizens		<p>Fundraising representatives will be offered time to speak at community meetings.</p> <p>All children engaged in 'beyond the gate' initiatives that enable children to contribute to the wider community.</p>	<p>All syndicates are engaged in 'Beyond the Gate' in term 4:</p> <p>Raising money for Auckland City Mission, connecting with Ascot house, connecting with Wilson School, connecting with Starship hospital, Helping the elderly - window washing dog walking, cleaning etc. visiting and ECE to support younger children (maybe play games) dog walking, sports coaching with younger students in the school.</p> <p>In 2020 we would like to focus on new ways to develop environmentally sustainable practices throughout the school and through beyond the gate..</p>
3c	Establish LINC-ED as our SMS in order to improve communication and reporting progress from the school to parents,	Principal, admin staff, all teachers	LINC-ED will go live in week 1, term 1. All email, finance and student learning communication to be sent via LINC-ED.	<p>Although we have not been confident with the LINK-ED data for a large part of this year we now believe the data is accurate. We will be utilising the new 'Hero' app in 2020 to create more learning stories to share with parents. This will be how we report on the wider curriculum areas and key competencies.</p> <p>By the end of 2020 we believe the progress reports for reading, writing and mathematics will have more validity to them and will be a good source of schoolwide tracking of achievement.</p> <p>I think the biennial survey will be a good medium to gain parent feedback on LINC-ED.</p> <p>In term 1 engage staff in Google hangouts and/or professional learning to gain first hand knowledge of how to best utilise LINC-ED/HERO</p>

				<p>and to share learning stories and achievement data.</p> <p>Survey our school community through our biennial survey mid year and the results will be communicated to the parents.</p>
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Appendix 1: Reading progress for 15 Reach Potential Students:

Year	Term	Magenta	Red	Yellow	Dark Blue	Green	Orange	Turquoise	Purple	Gold	At Level 2	End Level 2	Early Level 3	At Level 3	End Level 3	Early Level 4	At Level 4	End Level 4	Early Level 5	
2018	1																			
2018	2																			
2018	3																			
2018	4	1 6.67% →1	2 13.33% →2	1 6.67% →1	1 6.67% →1				3 20% →3			1 6.67% →1								
2019	1	1 6.67% →1	3 20% →2			2 13.33% →2		2 13.33% →2	3 20% →3	3 20% →2		1 student(s) have moved up since their previous result.								
2019	2		1 6.67% →1	3 20% →3		1 6.67% →1	1 6.67% →1		4 26.67% →2	3 20% →3	1 6.67% →1		1 6.67% →1							
2019	3		1 6.67% →1	1 6.67% →1	2 13.33% →2		1 6.67% →1	1 6.67% →1		5 33.33% →3	3 20% →2			1 6.67% →1						
2019	4			1 6.67% →1	3 20% →2		1 6.67% →1	1 6.67% →1		1 6.67% →1	4 26.67% →3									

Appendix 2: Writing progress for 13 Reach Potential Students:

Year	Term	Emergent	1 Basic (Early Level 1)	1 Proficient (At Level 1)	1 Advanced (At Level 1)	2 Basic (Early Level 2)	2 Proficient (At Level 2)	2 Advanced (At Level 2)	3 Basic (Early Level 3)	3 Proficient (At Level 3)	3 Advanced (At Level 3)	4 Basic (Early Level 4)	4 Proficient (At Level 4)	4 Advanced (At Level 4)	5 Basic (Early Level 5)	5 Proficient (At Level 5)
2018	1															
2018	2															
2018	3															
2018	4	3 23.08% →3	2 15.38% →2		1 7.69% →1	2 15.38% →2		1 7.69% →1	1 7.69% →1							
2019	1	3 23.08% →3	3 23.08% →3			4 30.77% →1		1 7.69% →1	1 7.69% →1							
2019	2	2 15.38% →2	3 23.08% →2	2 15.38% →2		4 30.77% →4		1 7.69% →1	1 7.69% →1							
2019	3	1 7.69% →1	3 23.08% →1	2 15.38% →1		3 23.08% →1	2 15.38% →2		1 7.69% →1	1 7.69% →1						
2019	4	1 7.69% →1	3 23.08% →3		1 7.69% →1	1 7.69% →1		1 7.69% →1								

Appendix 3: 2019 Reading analysis:

All Students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above		4 (12.90%)	10 (19.23%)	3 (7.14%)	7 (15.56%)	4 (10.26%)	9 (17.31%)			37
At		26 (83.87%)	41 (78.85%)	35 (83.33%)	35 (77.78%)	34 (87.18%)	42 (80.77%)			213
Below		1 (3.23%)	1 (1.92%)	4 (9.52%)	3 (6.67%)	1 (2.56%)	1 (1.92%)			11
Well Below										0
Totals	0	31	52	42	45	39	52	0	0	281

Male students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above		2 (11.76%)	6 (22.22%)		3 (14.29%)	3 (13.64%)	5 (19.23%)			19
At		14 (82.35%)	20 (74.07%)	15 (78.95%)	17 (80.95%)	19 (86.36%)	20 (76.92%)			105
Below		1 (5.88%)	1 (3.70%)	4 (21.05%)	1 (4.76%)		1 (3.85%)			8
Well Below										0
Totals	0	17	27	19	21	22	28	0	0	132

Female students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above		2 (14.29%)	4 (16.00%)	3 (13.04%)	4 (16.67%)	1 (5.88%)	4 (15.38%)			18
At		12 (85.71%)	21 (84.00%)	20 (86.96%)	18 (75.00%)	15 (88.24%)	22 (84.62%)			108
Below					2 (8.33%)	1 (5.88%)				3
Well Below										0
Totals	0	14	25	23	24	17	26	0	0	124

NZ Māori students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above										0
At		2 (100.00%)	2 (100.00%)	1 (100.00%)	3 (100.00%)	2 (100.00%)	2 (100.00%)			12
Below										0
Well Below										0
Totals	0	2	2	1	3	2	2	0	0	12

NZ European students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above		4 (17.39%)	10 (20.83%)	3 (8.82%)	7 (16.67%)	4 (12.90%)	9 (18.37%)			37
At		18 (78.26%)	38 (79.17%)	29 (85.29%)	32 (76.19%)	27 (87.10%)	39 (79.59%)			183
Below		1 (4.35%)		2 (5.88%)	3 (7.14%)		1 (2.04%)			7
Well Below										0
Totals	0	23	48	34	42	31	49	0	0	227

Appendix 4: 2019 Writing analysis:

All Students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above			5 (9.80%)	1 (2.38%)	4 (8.89%)	2 (5.13%)	5 (9.62%)			17
At		29 (93.55%)	42 (82.35%)	33 (78.57%)	35 (77.78%)	34 (87.18%)	42 (80.77%)			215
Below		2 (6.45%)	4 (7.84%)	7 (16.67%)	6 (13.33%)	3 (7.69%)	5 (9.62%)			27
Well Below				1 (2.38%)						1
Totals	0	31	51	42	43	39	52	0	0	250

Male students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above			4 (15.38%)			1 (4.55%)	1 (3.85%)			6
At		15 (88.24%)	20 (76.92%)	12 (63.16%)	17 (80.95%)	20 (90.91%)	20 (76.92%)			104
Below		2 (11.76%)	2 (7.69%)	6 (31.58%)	4 (19.05%)	1 (4.55%)	5 (19.23%)			20
Well Below				1 (5.26%)						1
Totals	0	17	26	19	21	22	26	0	0	131

Female students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above			1 (4.00%)	1 (4.35%)	4 (16.67%)	1 (5.88%)	4 (15.38%)			11
At		14 (100.00%)	22 (88.00%)	21 (91.30%)	18 (75.00%)	14 (82.35%)	22 (84.62%)			111
Below			2 (8.00%)	1 (4.35%)	2 (8.33%)	2 (11.76%)				7
Well Below										0
Totals	0	14	25	23	24	17	26	0	0	129

NZ Māori students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above										0
At		2 (100.00%)	1 (50.00%)	1 (100.00%)	2 (66.67%)	2 (100.00%)	2 (100.00%)			10
Below			1 (50.00%)		1 (33.33%)					2
Well Below										0
Totals	0	2	2	1	3	2	2	0	0	12

NZ European students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above			5 (10.64%)	1 (2.94%)	4 (9.52%)	2 (6.45%)	5 (10.20%)			17
At		21 (91.30%)	40 (85.11%)	27 (79.41%)	33 (78.57%)	27 (87.10%)	39 (79.59%)			187
Below		2 (8.70%)	2 (4.26%)	5 (14.71%)	5 (11.90%)	2 (6.45%)	5 (10.20%)			21
Well Below				1 (2.94%)						1
Totals	0	23	47	34	42	31	49	0	0	225

Appendix 5: 2019 Mathematics analysis:

All Students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above			3 (5.88%)		5 (11.11%)	1 (2.56%)				9
At		28 (90.32%)	48 (94.12%)	36 (85.71%)	39 (86.67%)	33 (84.62%)	40 (76.92%)			224
Below		3 (9.68%)		6 (14.29%)	1 (2.22%)	5 (12.82%)	12 (23.08%)			27
Well Below										0
Totals	0	31	51	42	43	39	52	0	0	260

Male students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above			2 (7.69%)		2 (9.52%)	1 (4.55%)				5
At		15 (88.24%)	24 (92.31%)	14 (73.68%)	19 (90.48%)	20 (90.91%)	19 (73.08%)			111
Below		2 (11.76%)		5 (26.32%)		1 (4.55%)	7 (26.92%)			15
Well Below										0
Totals	0	17	26	18	21	22	26	0	0	131

Female students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above			1 (4.00%)		3 (12.50%)					4
At		13 (92.86%)	24 (96.00%)	22 (95.65%)	20 (83.33%)	13 (76.47%)	21 (80.77%)			113
Below		1 (7.14%)		1 (4.35%)	1 (4.17%)	4 (23.53%)	5 (19.23%)			12
Well Below										0
Totals	0	14	25	23	24	17	26	0	0	129

NZ Māori students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above										0
At		2 (100.00%)	2 (100.00%)	1 (100.00%)	3 (100.00%)	2 (100.00%)	2 (100.00%)			12
Below										0
Well Below										0
Totals	0	2	2	1	3	2	2	0	0	12

NZ European students in this group

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OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above			3 (6.38%)		5 (11.90%)	1 (3.23%)				9
At		21 (91.30%)	44 (93.62%)	30 (88.24%)	36 (85.71%)	28 (90.32%)	37 (75.51%)			196
Below		2 (8.70%)		4 (11.76%)	1 (2.38%)	2 (6.45%)	12 (24.49%)			21
Well Below										0
Totals	0	23	47	34	42	31	49	0	0	226

Procedure to follow if you have a concern about a child

At Vauxhall we have systems to ensure programmes and accommodations are in place to assist in eliminating barriers to learning. Please follow the steps below when you have concerns regarding a student's learning or behaviour.

Step One: Initial Identification

What are your concerns for the student? What evidence do you have? Share with your syndicate leader. Discuss what adaptations or strategies you can try to accommodate the student's needs?

Step Two: Team Collaboration - Collect data for evidence

Discuss the student in your syndicate team and share strategies you have tried. Gather and collate data, formally and through observation. What new strategies can you brainstorm together to meet the need of your learner?
Use **Problem Solving graphic organiser** (online).

Step Three: SENCo Guidance

Refer the student with your problem solving document to the SENCo. Share all data - evidence that highlights your concerns. Brainstorm further strategies with the SENCo using **Learning Support Referral form** (online).

Step Four: Further Consultation and Collaboration

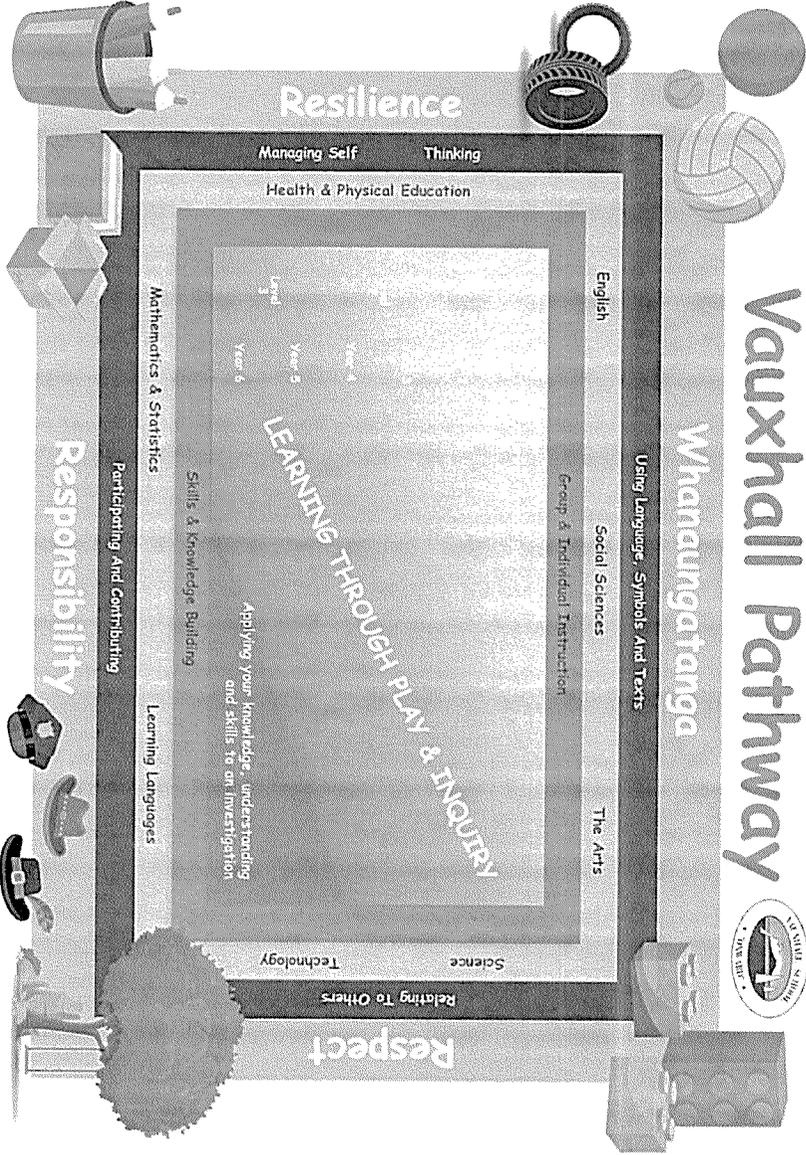
Meet with the family to share insights and discuss a proposed plan for their child, identifying and prioritising pathways.

Step Five: School Based Support

What school based support programmes can the student be included in to best meet their specific needs?

Step Six: Specialist Assessment and Support

Consultation with agencies outside of the school with SENCo knowledge and support. Information is shared, concerns are restated as goals, action plans are formulated and interventions are carried out.



Vauxhall School

Kiwisport Statement for the year ended 31 December 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$4058.60 (excluding GST). The funding was spent on a combination of sporting initiatives including: sporting equipment, uniforms and professional development (athletics, netball, cricket, hockey, basketball/miniball, swimming, play gear for class and lunch time). All students in the school had a range of sports with external instructors, including waterwise, football, rippa rugby, squash, golf and tennis. Most students participated in the organised sports.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Vauxhall School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, 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 20, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 2nd June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID-19

Without modifying our opinion we draw attention to the disclosures in note 24 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.

Our conclusions are based on the audit evidence obtained up to the date of our auditor's

report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Blair Stanley
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand