



Longford Intermediate School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:

3979

Principal:

Yvonne Catherwood

School Address:

5 Wayland Street, Gore, 9710

School Phone:

03 208 7416

School Email:

admin@longford.school.nz

LONGFORD INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Board of Trustees
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Longford Intermediate School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflect the financial position and operations of the School.

The School's 2020 financial statements are authorised for issue by the Board.

Leah Rose Wilson

Full Name of Board Chairperson

Yvonne Dianne Catherwood

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

25 May 2021

Date:

25 May 2021

Date:

Longford Intermediate School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Held Until
Leah Wilson	Chairperson	Elected	Nov 2023
Yvonne Catherwood	Principal	ex Officio	
Vickie Heaps	Parent Rep	Elected	Nov 2020
Lynne Grant	Parent Rep	Elected	May 2022
Chris Carson	Parent Rep	Elected	Nov 2022
Ian Connorton	Parent Rep	Co-opted	May 2022
Vanessa Whangapirita	Parent Rep	Co-opted	May 2022
Mel Abernethy	Parent Rep	Elected	May 2022
Carol Rudenklaue	Staff Rep	Elected	May 2022
Erin Howes	Parent Rep	Elected	Nov 2023

Longford Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	1,976,198	1,619,600	1,808,540
Locally Raised Funds	3	84,513	104,100	89,532
Interest Income		3,817	4,500	7,793
		<u>2,064,528</u>	<u>1,728,200</u>	<u>1,905,865</u>
Expenses				
Locally Raised Funds	3	63,112	74,600	66,419
Learning Resources	4	1,240,442	1,084,520	1,136,804
Administration	5	114,284	124,700	104,201
Finance		6,339	-	6,980
Property	6	619,574	424,260	633,757
Depreciation	7	42,798	25,000	53,348
Loss on Disposal of Property, Plant and Equipment		37	-	-
		<u>2,086,586</u>	<u>1,733,080</u>	<u>2,001,509</u>
Net (Deficit) / Surplus for the year		(22,058)	(4,880)	(95,644)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(22,058)</u>	<u>(4,880)</u>	<u>(95,644)</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.



Longford Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January		250,319	250,319	345,963
Total comprehensive revenue and expense for the year		(22,058)	(4,880)	(95,644)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		6,420	-	-
Equity at 31 December	22	234,681	245,439	250,319
Retained Earnings		234,681	245,439	250,319
Equity at 31 December		234,681	245,439	250,319

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.



Longford Intermediate School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	493,841	237,228	217,108
Accounts Receivable	9	69,417	80,610	80,610
GST Receivable		4,087	18,071	18,071
Prepayments		8,717	1,050	1,050
Investments	10	119,517	109,435	109,435
		<u>695,579</u>	<u>446,394</u>	<u>426,274</u>
Current Liabilities				
Accounts Payable	12	168,743	79,194	79,194
Revenue Received in Advance	13	1,096	1,157	1,157
Provision for Cyclical Maintenance	14	35,814	105,562	105,562
Finance Lease Liability - Current Portion	15	21,375	23,023	23,023
Funds held for Capital Works Projects	16	355,175	67,864	67,864
		<u>582,203</u>	<u>276,800</u>	<u>276,800</u>
Working Capital Surplus/(Deficit)		113,376	169,594	149,474
Non-current Assets				
Property, Plant and Equipment	11	161,779	156,588	181,588
		<u>161,779</u>	<u>156,588</u>	<u>181,588</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	27,401	55,229	55,229
Finance Lease Liability	15	13,073	25,514	25,514
		<u>40,474</u>	<u>80,743</u>	<u>80,743</u>
Net Assets		<u>234,681</u>	<u>245,439</u>	<u>250,319</u>
Equity	22	<u>234,681</u>	<u>245,439</u>	<u>250,319</u>

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



Longford Intermediate School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		563,809	469,600	433,396
Locally Raised Funds		86,278	104,100	87,554
Goods and Services Tax (net)		13,984	-	(12,639)
Payments to Employees		(315,298)	(221,100)	(205,007)
Payments to Suppliers		(205,809)	(336,980)	(275,522)
Cyclical Maintenance payments in the Year		(116,180)	-	-
Interest Received		5,910	4,500	6,352
Net cash from/(to) Operating Activities		32,694	20,120	34,134
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(11,876)	-	(11,537)
Purchase of Investments		(10,082)	-	-
Proceeds from Sale of Investments		-	-	102,190
Net cash from/(to) Investing Activities		(21,958)	-	90,653
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,420	-	-
Finance Lease Payments		(27,734)	-	(33,654)
Funds held for Capital Works Projects		287,311	-	58,019
Net cash from/(to) Financing Activities		265,997	-	24,365
Net increase/(decrease) in cash and cash equivalents		276,733	20,120	149,152
Cash and cash equivalents at the beginning of the year	8	217,108	217,108	67,956
Cash and cash equivalents at the end of the year	8	493,841	237,228	217,108

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.



Longford Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

1.1. Reporting Entity

Longford Intermediate 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 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 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.

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.

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.

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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

1.9. Inventories

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

1.10. 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.

1.11. 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 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	50 years
Furniture and equipment	2-20 years
Information and communication technology	3-6 years
Motor vehicles	10-33 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



1.12. 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.

1.13. 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.

1.14. Employment 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

1.15. 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.

1.16. 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).



1.17. 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, 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.

1.18. 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.

1.19. 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.

1.20. Budget Figures

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

1.21. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	404,193	346,000	382,621
Teachers' Salaries Grants	958,937	850,000	930,740
Use of Land and Buildings Grants	469,620	300,000	424,392
Other MoE Grants	131,540	123,000	59,991
Other Government Grants	11,908	600	10,796
	<u>1,976,198</u>	<u>1,619,600</u>	<u>1,808,540</u>

The School has opted in to the donations scheme for this year. Total amount received was \$30,450.

Other MOE Grants total includes additional COVID-19 funding totalling \$12,521 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	13,517	20,700	31,059
Fundraising	783	-	239
Bequests & Grants	6,876	5,800	6,339
Other Revenue	19,681	6,100	5,591
Trading	9,290	10,500	8,605
Activities	34,366	61,000	37,699
	<u>84,513</u>	<u>104,100</u>	<u>89,532</u>
Expenses			
Activities	46,303	62,300	43,530
Trading	8,749	10,500	9,079
Fundraising (Costs of Raising Funds)	4,288	-	10,479
Other Locally Raised Funds Expenditure	3,772	1,800	3,331
	<u>63,112</u>	<u>74,600</u>	<u>66,419</u>
<i>Surplus for the year Locally raised funds</i>	<u>21,401</u>	<u>29,500</u>	<u>23,113</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	55,525	86,320	66,101
Equipment Repairs	-	500	-
Library Resources	1,217	3,400	1,148
Employee Benefits - Salaries	1,177,927	983,800	1,059,321
Staff Development	5,773	10,500	10,234
	<u>1,240,442</u>	<u>1,084,520</u>	<u>1,136,804</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	3,926	4,400	3,812
Board of Trustees Fees	3,020	4,200	3,075
Board of Trustees Expenses	5,569	4,600	4,153
Communication	5,884	5,700	7,420
Consumables	3,001	2,200	2,383
Operating Lease	4,139	12,500	-
Other	10,323	14,300	13,683
Employee Benefits - Salaries	69,945	66,800	62,607
Insurance	2,027	3,500	1,671
Service Providers, Contractors and Consultancy	6,450	6,500	5,397
	<u>114,284</u>	<u>124,700</u>	<u>104,201</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,097	10,600	11,795
Consultancy and Contract Services	21,928	22,060	19,877
Cyclical Maintenance Provision	18,604	10,000	98,327
Grounds	15,934	15,200	15,107
Heat, Light and Water	24,846	22,300	22,725
Rates	7,652	6,000	6,786
Repairs and Maintenance	22,273	17,100	17,312
Use of Land and Buildings	469,620	300,000	424,392
Security	1,257	500	3,664
Employee Benefits - Salaries	26,363	20,500	13,772
	<u>619,574</u>	<u>424,260</u>	<u>633,757</u>

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

7. Depreciation of Property, Plant and Equipment

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	3,236	2,000	3,236
Furniture and Equipment	7,407	5,000	7,744
Information and Communication Technology	5,429	7,000	11,136
Leased Assets	26,308	10,800	31,039
Library Resources	418	200	193
	<u>42,798</u>	<u>25,000</u>	<u>53,348</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	26,586	237,228	16,726
Bank Call Account	467,255	-	200,382
Cash and cash equivalents for Statement of Cash Flows	<u>493,841</u>	<u>237,228</u>	<u>217,108</u>

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

Of the \$493,841 Cash and Cash Equivalents, \$355,175 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	1,826	1,826
Receivables from the Ministry of Education	-	20,012	20,012
Interest Receivable	108	2,201	2,201
Teacher Salaries Grant Receivable	69,309	56,571	56,571
	<u>69,417</u>	<u>80,610</u>	<u>80,610</u>
Receivables from Exchange Transactions	108	4,027	4,027
Receivables from Non-Exchange Transactions	69,309	76,583	76,583
	<u>69,417</u>	<u>80,610</u>	<u>80,610</u>



10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	119,517	109,435	109,435
Total Investments	<u>119,517</u>	<u>109,435</u>	<u>109,435</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Building Improvements	82,610	-	-	-	(3,236)	79,374
Furniture and Equipment	35,799	1,238	-	-	(7,407)	29,630
Information and Communication Technology	8,246	8,608	-	-	(5,429)	11,425
Leased Assets	53,581	11,150	-	-	(26,308)	38,423
Library Resources	1,352	2,030	(37)	-	(418)	2,927
Balance at 31 December 2020	<u>181,588</u>	<u>23,026</u>	<u>(37)</u>	<u>-</u>	<u>(42,798)</u>	<u>161,779</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Building Improvements	122,272	(42,898)	79,374
Furniture and Equipment	443,981	(414,351)	29,630
Information and Communication Technology	284,256	(272,831)	11,425
Leased Assets	90,194	(51,771)	38,423
Library Resources	69,463	(66,536)	2,927
Balance at 31 December 2020	<u>1,010,166</u>	<u>(848,387)</u>	<u>161,779</u>

The net carrying value of equipment held under a finance lease is \$38,423 (2019: \$53,581)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	85,846	-	-	-	(3,236)	82,610
Furniture and Equipment	43,543	-	-	-	(7,744)	35,799
Information and Communication Technology	9,390	9,992	-	-	(11,136)	8,246
Leased Assets	25,822	58,798	-	-	(31,039)	53,581
Library Resources	-	1,545	-	-	(193)	1,352
Balance at 31 December 2019	<u>164,601</u>	<u>70,335</u>	<u>-</u>	<u>-</u>	<u>(53,348)</u>	<u>181,588</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	122,272	(39,662)	82,610
Furniture and Equipment	442,741	(406,942)	35,799
Information and Communication Technology	277,207	(268,961)	8,246
Leased Assets	92,739	(39,158)	53,581
Library Resources	69,341	(67,989)	1,352
Balance at 31 December 2019	<u>1,004,300</u>	<u>(822,712)</u>	<u>181,588</u>



12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating creditors	15,643	11,644	11,644
Accruals	76,908	4,096	4,096
Employee Entitlements - salaries	69,309	56,571	56,571
Employee Entitlements - leave accrual	6,883	6,883	6,883
	<u>168,743</u>	<u>79,194</u>	<u>79,194</u>
Payables for Exchange Transactions	168,743	79,194	79,194
	<u>168,743</u>	<u>79,194</u>	<u>79,194</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	1,096	1,157	1,157
	<u>1,096</u>	<u>1,157</u>	<u>1,157</u>

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	160,791	160,791	62,464
Increase/ (decrease) to the Provision During the Year	18,604	-	18,604
Adjustment to the Provision	-	-	79,723
Use of the Provision During the Year	(116,180)	-	-
Provision at the End of the Year	<u>63,215</u>	<u>160,791</u>	<u>160,791</u>
Cyclical Maintenance - Current	35,814	105,562	105,562
Cyclical Maintenance - Term	27,401	55,229	55,229
	<u>63,215</u>	<u>160,791</u>	<u>160,791</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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	24,412	28,707	28,707
Later than One Year and no Later than Five Years	14,463	28,804	28,804
	<u>38,875</u>	<u>57,511</u>	<u>57,511</u>



16. Funds Held for Capital Works

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block F Roof & Walkways	In Progress	33,997	2,491	(27,518)	-	8,970
Boiler Upgrade	In Progress	33,867	8,477	(41,884)	-	460
Block B Remodel	In Progress	-	378,466	(40,971)	-	337,495
Learning Support Office Upgrade	In Progress	-	8,250	-	-	8,250
	0 In Progress	-	-	-	-	-
Totals		67,864	397,684	(110,373)	-	355,175

Represented by:

Funds Held on Behalf of the Ministry of Education	355,175
Funds Due from the Ministry of Education	-
	<u>355,175</u>

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Lighting Upgrade	Completed	9,845	344	(10,189)	-	-
Block F Roof & Walkways	In Progress	-	97,873	(63,876)	-	33,997
Boiler Upgrade	In Progress	-	76,500	(42,633)	-	33,867
Totals		9,845	174,717	(116,698)	-	67,864

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 trustees of the Board, Principal, Deputy and Assistant Principals.

	2020 Actual	2019 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,020	3,075
Full-time equivalent members	0.51	0.51
<i>Leadership Team</i>		
Remuneration	354,996	329,388
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>358,016</u>	<u>332,463</u>
Total full-time equivalent personnel	<u>3.51</u>	<u>3.51</u>

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	10 - 20	10 - 20
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 -110	-	-
	-	-

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 trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020 Actual	2019 Actual
Total	\$ -	\$ -
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works.

(a) A \$420,519 contract for Block B Remodel to be completed in 2021, which will be fully funded by the Ministry of Education. \$378,466 has been received of which \$40,971 has been spent on the project to date; and

(b) A \$84,375 contract to have the Learning Support Office upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,250 has been received of which \$nil has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) A \$84,976 contract to upgrade the Boiler as agent for the Ministry of Education. The project is fully funded by the Ministry and in the current year \$8,477 has been received and \$41,884 has been spent.

(d) A \$100,365 contract for Block F Roof & Walkways to be completed in 2021, which will be fully funded by the Ministry of Education. In the current year \$2,491 has been received of which \$27,518 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$197,074)



(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2019: \$nil)

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	493,841	237,228	217,108
Receivables	69,417	80,610	80,610
Investments - Term Deposits	119,517	109,435	109,435
Total Financial assets measured at amortised cost	<u>682,775</u>	<u>427,273</u>	<u>407,153</u>

Financial liabilities measured at amortised cost

Payables	168,743	79,194	79,194
Finance Leases	34,448	48,537	48,537
Total Financial liabilities measured at amortised Cost	<u>203,191</u>	<u>127,731</u>	<u>127,731</u>

24. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT TO THE READERS OF LONGFORD INTERMEDIATE SCHOOL'S

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Longford Intermediate School (the School). The Auditor-General has appointed me, Kenneth Sandri, using the staff and resources of Crowe, 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 3 to 18, that comprise the Statement of Financial Position as at 31 December 2020, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement 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 2020; 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.

Our audit was completed on 25 May 2021. 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 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 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.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

© 2020 Findex (Aust) Pty Ltd

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 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 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 is responsible for the other information. The other information comprises the information included on pages 19 to 26, 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.



Kenneth Sandri
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand

Analysis of Variance 2020

School Name:	Longford Intermediate	School Number:	3979
--------------	-----------------------	----------------	------

Strategic Aim:	<p>Curriculum</p> <p>Longford teachers will:</p> <p>Deliver and design a future focused and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners</p>
Annual Aim:	<p>The progress of identified target learners and priority groups and effect of interventions will be regularly reviewed and teaching adapted as necessary</p> <p>Differentiated programmes, based on current research and best practice, will provide tailored, specific and targeted support aimed at optimising student achievement</p>
Target:	<p>1. Year 7 Boys Writing</p> <p>All Year 7 boys who were below their expected curriculum level of achievement at the end of 2019 will show accelerated achievement (more than 1 years progress) by the end of 2020.</p>
Baseline Data:	<p>24 Boys (80%) are below the expected level in writing. This is data collected from contributing schools at the end of 2019. Acceleration will be shown by moving two or more sublevels in writing.</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
-----------------------------------	-----------------------------------	---	-------------------------------------

There was a staff focus on sharing good practice in the teaching of writing.

Teachers regularly moderated the writing of ākonga and discussed next steps of teaching

The progress of individual ākonga identified as working below the expected level was reported on regularly and discussed in team meetings

The whole staff worked on the principles of Universal Design of Learning to ensure that teaching programmes met the needs of the ākonga

Ākonga who were identified as working well below their expected curriculum level spent time regularly working with teacher aides.

We used the PaCT tool to raise teacher understanding of curriculum levels.

At the end of the year 13 out of the 30 (43%) of ākonga were working at the expected curriculum level for their age. While this is still a level of concern it indicates a considerable improvement in achievement.

50% of ākonga who were below the expected curriculum level in writing at the beginning of the year, showed accelerated progress of two or more sublevels

13 out of 30 ākonga (43%) showed accelerated improvement of two or more sublevels. While not all of these students ended up at the appropriate level for their age, it means that they are closer to reaching this.

We did not achieve the target of all boys below the expected curriculum level in writing achieving accelerated progress.

The ākonga who were well below their expected level showed slower progress than other ākonga, but they all showed one years progress so they are not falling further behind.

A number of these ākonga have behaviour issues, which interrupts their learning. We have been able to minimise these interruptions by providing extensive pastoral care and working closely with whānau, but they struggle with resilience, so more time absent from learning takes a toll on their progress.

Two of these students have absenteeism problems that impacts on their progress. We work closely with the attendance officer, Oranga Tamariki and whānau to minimise absences.

The intervention that has had the biggest positive effect on achievement in writing has been the focus on Universal Design for Learning in 2020. This has had the effect of raising student engagement significantly and, in turn, raised achievement.

Teachers would like to continue with the focus on UDL next year as this was seen as a major contributor to improving achievement.

Teachers also wish to continue sharing good practice in meetings

Moderation is now part of an effective assessment programme and this will continue.

Teachers also feel that this focus on accelerated progress in writing should be further entrenched next year.

We will continue with the PLD with Gore High School in using the PaCT tool

Regular conversations about ākonga progress in learning teams and staff meetings have had the effect of creating cohesion across the school and improving achievement.

Teachers have enjoyed taking turns in staff meetings to talk about their literacy programmes and this has had the effect of improving engagement in learning and increasing progress.

Teachers felt that using the PaCT tool greatly increased their understanding of the curriculum and the levels that the ākonga are working at.

Planning for next year:

Teachers will take part in the Kahui Ako PLD in literacy and Cultural Competency in 2021

Teachers will continue their work in the use of the PaCT tool alongside Gore High School.

A position known as Literacy Curriculum Practitioner Leader will be developed to ensure that gains are continued into the future and are sustainable.

School Name:

Longford Intermediate

School Number:

3979

Strategic Aim:	<p>Curriculum</p> <p>Longford teachers will:</p> <p>Deliver and design a future focused and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners</p>
Annual Aim:	<p>The progress of identified target learners and priority groups and effect of interventions will be regularly reviewed and teaching adapted as necessary</p> <p>Differentiated programmes, based on current research and best practice, will provide tailored, specific and targeted support aimed at optimising student achievement</p>
Target:	<p>2. Year 8 Māori Students Reading, Writing and Maths</p> <p>All year 8 students who identify as Māori and who are not achieving at the expected curriculum level for reading, writing and mathematics, will show accelerated progress (more than 1 years progress) in these curriculum areas by the end of 2020.</p>
Baseline Data:	<p>There are 14 (52%) Maori students below their expected curriculum level in Writing, 15 (56%) in Mathematics and 13 (48%) in Reading. Acceleration will be shown by moving two or more sublevels.</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
--	--	--	--

We worked as a team to develop learning progressions in mathematics and literacy that ākonga can use to monitor their own progress

The progress of individual ākonga identified as working below the expected level was reported on regularly and discussed in team meetings

The whole staff worked on the principles of Universal Design of Learning to ensure that teaching programmes met the needs of the ākonga

Ākonga who were identified as working well below their expected curriculum level spent time regularly working with teacher aides.

Teachers shared good teaching practice and developed a culture of trust and support.

We used the PaCT tool to raise teacher understanding of curriculum levels.

In reading 3 of the 13 ākonga (23%) who were below the expected curriculum level experienced accelerated progress and 7 out of the 26 students overall experienced accelerated progress.

In writing 8 of the 14 ākonga (57%) who were below the expected curriculum level experienced accelerated progress and 14 out of the 26 students overall experienced accelerated progress.

In mathematics 7 of the 15 ākonga (46%) who were below the expected curriculum level experienced accelerated progress and 10 out of the 26 students overall experienced accelerated progress.

Reading had the smallest percentage of ākonga experiencing accelerated progress, but it was also the area that had the smallest number of ākonga below the expected curriculum level.

57% of ākonga experiencing accelerated progress in writing was a great shift because this was an area that was of great concern for us.

Three of the Māori students who were achieving consistently below their expected curriculum level had significant absenteeism and we were working alongside whānau, the attendance officer and Oranga Tamariki to rectify this.

The ākonga who were well below their expected level showed slower progress than other ākonga, but they all showed one years progress so they are not falling further behind.

A number of these ākonga have behaviour issues, which interrupts their learning. We have been able to minimise these interruptions by providing extensive pastoral care and working closely with whānau, but they struggle with resilience, so more time absent from learning takes a toll on their progress.

The gains we have experienced through improved ākonga engagement due to Universal Design for Learning will be further entrenched through sharing practice.

Teachers also wish to continue sharing good practice in meetings

Moderation is now part of an effective assessment programme and this will continue.

We will continue with the PLD with Gore High School in using the PaCT tool

The intervention that has had the biggest positive effect on achievement in writing has been the focus on Universal Design for Learning in 2020. This has had the effect of raising student engagement significantly and, in turn, raised achievement.

Regular conversations about ākonga progress in learning teams and staff meetings have had the effect of creating cohesion across the school and improving achievement.

Teachers have enjoyed taking turns in staff meetings to talk about their literacy and mathematics programmes and this has had the effect of improving engagement in learning and increasing progress.

We have finished 2 years PLD in mathematics and this has raised teacher competency in mathematics and, in turn, raised ākonga achievement.

Teachers felt that using the PaCT tool greatly increased their understanding of the curriculum and the levels that the ākonga are working at.

Planning for next year:

Teachers will take part in the Kahui Ako PLD in literacy and Cultural Competency in 2021

Teachers will continue their work in the use of the PaCT tool alongside Gore High School.

Two positions known as Literacy Curriculum Practitioner Leader and Mathematics Curriculum Practitioner Leader will be developed to ensure that gains are continued into the future and are sustainable.

LONGFORD INTERMEDIATE SCHOOL KIWISPORT 2020

In 2020 the school received KiwiSport funding of \$3,067.46 (2019 - \$3,067.46).

The funding was spent on sports equipment, coaching of teams and provided a Sports Activator Programme. We co-operate with other primary schools in our area, to employ a Sports Activator. This person comes into our school, on a regular basis, to upskill all of our children with the fundamental skills required for them to participate successfully in any sporting opportunity that they wish to take up. Many of our children translate what they are learning here in school, to an out of school organised sporting experience. We also purchased resources.

Anne