

Everglade School

Annual Report for the year ended 31 December 2019

Ministry Number:	1164
Principal:	John Robinson
School Address:	64 Everglade Drive, Manukau
School Postal Address:	64 Everglade Drive, Manukau
School Phone:	09 262 0244
School Email:	office@everglade.school.nz
Service Provider:	Edtech Financial Services Ltd

Everglade School
Members of the Board of Trustees
For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
John Robinson	Principal		Principal	
Anna Powrie	Staff Rep.	Elected	AP	April 2022
Leanne Elder	Chairperson	Elected	Manager	April 2019
Kim Ward	Parent	Elected	Lecturer	April 2019
Gabrielle Pearce	Parent	Co-Opted	Mother	April 2022
Malo Wong	Parent	Elected	Service Support Mngr	April 2019
Priya Azeem	Chairperson	Elected	Business Mngr	April 2022
Anjuman Gautam	Parent	Elected	Business Mngr	April 2022
Hannah Peddie	Parent	Elected	Teacher	April 2022
Sharon Hewlett	Parent	Elected	RTLB	April 2022

Everglade School

Annual Report

For the year ended 31 December 2019

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Everglade 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.

Priga Sheh Arceem
Full Name of Board Chairperson


Signature of Board Chairperson

05 May 2021
Date:

JOHN PAUL RUBINSON
Full Name of Principal


Signature of Principal

05 May 2021
Date:

Everglade 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	4,092,286	3,029,600	3,813,457
Locally Raised Funds	3	204,759	135,400	240,191
Interest Income		19,981	12,000	16,028
		<u>4,317,026</u>	<u>3,177,000</u>	<u>4,069,676</u>
Expenses				
Locally Raised Funds	3	98,656	47,800	93,932
Learning Resources	4	2,588,162	2,050,200	2,301,253
Administration	5	173,853	182,950	173,449
Finance		502	-	942
Property	6	1,207,038	750,785	1,171,035
Depreciation	7	132,877	121,000	127,967
Impairment of Property, Plant and Equipment	12	-	-	75,000
Loss on Disposal of Property, Plant and Equipment		3,725	-	7,217
		<u>4,204,813</u>	<u>3,152,735</u>	<u>3,950,795</u>
Net Surplus for the year		112,213	24,265	118,881
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>112,213</u></u>	<u><u>24,265</u></u>	<u><u>118,881</u></u>

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

Everglade School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		1,689,678	1,689,678	1,552,888
Total comprehensive revenue and expense for the year		112,213	24,265	118,881
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	17,909
Equity at 31 December	23	1,801,891	1,713,943	1,689,678
Retained Earnings		1,801,891	1,713,943	1,689,678
Equity at 31 December		1,801,891	1,713,943	1,689,678

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.

Everglade School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	734,995	671,738	548,777
Accounts Receivable	9	283,452	191,121	189,433
GST Receivable		9,074	15,000	27,713
Prepayments		26,024	26,000	23,756
Inventories	10	18,875	12,000	14,476
Investments - Short term deposits	11	39,939	-	-
		<u>1,112,359</u>	<u>915,859</u>	<u>804,155</u>
Current Liabilities				
Accounts Payable	13	338,189	174,700	164,641
Provision for Cyclical Maintenance	14	4,157	62,102	14,889
Painting Contract Liability - Current Portion	15	12,311	17,550	17,550
Finance Lease Liability - Current Portion	16	2,613	2,614	5,307
Funds Held for Capital Works Projects	17	95	2,000	(5,477)
		<u>357,365</u>	<u>258,966</u>	<u>196,910</u>
Working Capital Surplus/(Deficit)		754,994	656,893	607,245
Non-current Assets				
Property, Plant and Equipment	12	1,213,279	1,231,659	1,231,659
Capital Works in Progress		8,362	-	-
		<u>1,221,641</u>	<u>1,231,659</u>	<u>1,231,659</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	174,744	174,609	139,584
Painting Contract Liability	15	-	-	7,029
Finance Lease Liability	16	-	-	2,613
		<u>174,744</u>	<u>174,609</u>	<u>149,226</u>
Net Assets		<u>1,801,891</u>	<u>1,713,943</u>	<u>1,689,678</u>
Equity	23	<u>1,801,891</u>	<u>1,713,943</u>	<u>1,689,678</u>

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

Everglade School

Statement of Cash Flows

For the year ended 31 December 2019

	2019	2019	2018
	Actual	Budget	Actual
Note	\$	(Unaudited) \$	\$
Cash flows from Operating Activities			
Government Grants	791,025	743,018	743,775
Locally Raised Funds	205,618	135,134	238,957
Goods and Services Tax (net)	18,639	12,713	(12,032)
Payments to Employees	(275,942)	(328,737)	(279,960)
Payments to Suppliers	(387,870)	(325,307)	(412,377)
Cyclical Maintenance Payments in the year	(5,553)	-	-
Interest Paid	(502)	-	(942)
Interest Received	19,329	11,998	16,032
Net cash from Operating Activities	<u>364,744</u>	<u>248,819</u>	<u>293,453</u>
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(126,584)	(136,607)	(131,800)
Purchase of Investments	(39,939)	-	-
Net cash from Investing Activities	<u>(166,523)</u>	<u>(136,607)</u>	<u>(131,800)</u>
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	17,909
Finance Lease Payments	(5,307)	10,301	(614)
Painting Contract Payments	(12,268)	(7,029)	(12,140)
Funds Held for Capital Works Projects	5,572	7,477	3,746
Net cash from Financing Activities	<u>(12,003)</u>	<u>10,749</u>	<u>8,901</u>
Net increase/(decrease) in cash and cash equivalents	<u><u>186,218</u></u>	<u><u>122,961</u></u>	<u><u>170,554</u></u>
Cash and cash equivalents at the beginning of the year	8 548,777	548,777	378,223
Cash and cash equivalents at the end of the year	8 <u><u>734,995</u></u>	<u><u>671,738</u></u>	<u><u>548,777</u></u>

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.

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

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

Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Everglade School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

Use of Land and Buildings Expense

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

Finance Lease Payments

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

Everglade School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

Accounts Receivable

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

Prior Year Policy

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

Inventories

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

Investments

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

Prior Year Policy

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

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

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

Everglade School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Payable

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

Employee Entitlements

Short-term employee entitlements

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

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.

Provision for Cyclical Maintenance

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

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

Financial Assets and Liabilities

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

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

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

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services Received In-Kind

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	677,371	680,600	695,599
Teachers' Salaries Grants	2,290,347	1,730,000	2,043,133
Use of Land and Buildings Grants	1,010,914	562,000	999,544
Resource Teachers Learning and Behaviour Grants	3,551	-	2,879
Other MoE Grants	110,103	57,000	72,302
	<u>4,092,286</u>	<u>3,029,600</u>	<u>3,813,457</u>

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	38,417	37,000	90,541
Activities	89,201	70,000	79,190
Trading	53,049	1,000	50,691
Fundraising	24,092	27,400	19,769
	<u>204,759</u>	<u>135,400</u>	<u>240,191</u>
Expenses			
Activities	43,745	40,800	37,657
Trading	44,146	-	53,409
Fundraising (Costs of Raising Funds)	10,765	7,000	2,866
	<u>98,656</u>	<u>47,800</u>	<u>93,932</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>106,103</u>	<u>87,600</u>	<u>146,259</u>

4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	35,421	45,300	40,547
Equipment Repairs	7,386	9,400	8,975
Information and Communication Technology	19,542	27,600	17,343
Library Resources	3,492	4,000	7,418
Employee Benefits - Salaries	2,501,661	1,935,100	2,203,430
Staff Development	20,660	28,800	23,540
	<u>2,588,162</u>	<u>2,050,200</u>	<u>2,301,253</u>

In 2019, 5 members of the senior management team travelled to Melbourne to attend the 'National Future School Conference' to initiate a project called 'Project 2020', and help lead the school to a future focussed culture. The budget of \$8000 was allocated for this purpose.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	6,350	6,200	6,090
Board of Trustees Fees	6,052	4,600	4,158
Board of Trustees Expenses	5,998	5,350	2,179
Communication	5,117	5,600	4,224
Consumables	36,507	42,000	41,990
Other	13,887	13,400	11,208
Employee Benefits - Salaries	79,437	85,000	83,708
Insurance	12,900	13,700	12,961
Service Providers, Contractors and Consultancy	7,605	7,100	6,931
	<u>173,853</u>	<u>182,950</u>	<u>173,449</u>

6 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	11,407	24,300	19,115
Consultancy and Contract Services	40,236	37,000	35,933
Cyclical Maintenance Expense	29,981	25,685	(11,883)
Grounds	30,673	25,400	35,577
Heat, Light and Water	25,840	30,000	43,104
Repairs and Maintenance	15,222	2,600	11,231
Use of Land and Buildings	1,010,914	562,000	999,544
Security	7,912	5,500	3,856
Employee Benefits - Salaries	34,853	38,300	34,558
	<u>1,207,038</u>	<u>750,785</u>	<u>1,171,035</u>

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

7 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	30,678	26,000	30,342
Furniture and Equipment	37,461	34,700	34,820
Information and Communication Technology	54,680	51,300	52,696
Leased Assets	5,081	5,000	5,202
Library Resources	4,977	4,000	4,907
	<u>132,877</u>	<u>121,000</u>	<u>127,967</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	200	200	200
Bank Current Account	713,629	596,538	488,219
Bank Call Account	21,166	25,000	20,980
Short Term Deposits less than 90 days	-	50,000	39,378
Cash and cash equivalents for Cash Flow Statement	<u>734,995</u>	<u>671,738</u>	<u>548,777</u>

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

9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	375	1,500	1,234
Receivables from the Ministry of Education	-	4,611	-
Interest Receivable	660	10	8
Bank Staffing Underuse	-	40,000	50,029
Teacher Salaries Grant Receivable	282,417	145,000	138,162
	<u>283,452</u>	<u>191,121</u>	<u>189,433</u>
Receivables from Exchange Transactions	1,035	1,510	1,242
Receivables from Non-Exchange Transactions	282,417	189,611	188,191
	<u>283,452</u>	<u>191,121</u>	<u>189,433</u>

10 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	3,457	2,000	1,423
School Uniforms	15,418	10,000	13,053
	<u>18,875</u>	<u>12,000</u>	<u>14,476</u>

11 Investments

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Short-term Deposits above 90 days	39,939	-	-

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	774,245	-	-	-	(30,678)	743,567
Furniture and Equipment	284,411	57,737	-	-	(37,460)	304,688
Information and Communication Technology	131,340	52,393	(1,106)	-	(54,681)	127,946
Leased Assets	7,313	-	-	-	(5,081)	2,232
Library Resources	34,350	8,095	(2,621)	-	(4,978)	34,846
Balance at 31 December 2019	1,231,659	118,225	(3,727)	-	(132,878)	1,213,279

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	1,186,727	(443,160)	743,567
Furniture and Equipment	704,592	(399,904)	304,688
Information and Communication Technology	484,830	(356,884)	127,946
Leased Assets	15,607	(13,375)	2,232
Library Resources	102,534	(67,688)	34,846
Balance at 31 December 2019	2,494,290	(1,281,011)	1,213,279

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

The net carrying value of equipment held under a finance lease is \$2,232 (2018: \$7,313).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	864,892	14,695	-	(75,000)	(30,342)	774,245
Furniture and Equipment	260,268	62,170	(3,207)	-	(34,820)	284,411
Information and Communication Technology	138,028	47,384	(1,376)	-	(52,696)	131,340
Leased Assets	12,515	-	-	-	(5,202)	7,313
Library Resources	35,184	6,707	(2,634)	-	(4,907)	34,350
Balance at 31 December 2018	1,310,887	130,956	(7,217)	(75,000)	(127,967)	1,231,659

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	1,186,727	(412,482)	774,245
Furniture and Equipment	646,855	(362,444)	284,411
Information and Communication Technology	468,623	(337,283)	131,340
Leased Assets	15,607	(8,294)	7,313
Library Resources	102,240	(67,890)	34,350
Balance at 31 December 2018	2,420,052	(1,188,393)	1,231,659

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	43,952	18,000	14,452
Accruals	6,350	6,200	6,190
Employee Entitlements - Salaries	283,129	145,000	139,260
Employee Entitlements - Leave Accrual	4,758	5,500	4,739
	<u>338,189</u>	<u>174,700</u>	<u>164,641</u>
Payables for Exchange Transactions	338,189	174,700	164,641
	<u>338,189</u>	<u>174,700</u>	<u>164,641</u>

The carrying value of payables approximates their fair value.

14 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	154,473	154,473	171,765
Increase/(decrease) to the Provision During the Year	29,981	25,685	(11,883)
Use of the Provision During the Year	(5,553)	56,553	(5,409)
Provision at the End of the Year	<u>178,901</u>	<u>236,711</u>	<u>154,473</u>
Cyclical Maintenance - Current	4,157	62,102	14,889
Cyclical Maintenance - Term	174,744	174,609	139,584
	<u>178,901</u>	<u>236,711</u>	<u>154,473</u>

15 Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	12,311	17,550	17,550
Non Current Liability	-	-	7,029
	<u>12,311</u>	<u>17,550</u>	<u>24,579</u>

In 2009 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a 12 year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2009 and 2015, with regular maintenance in subsequent years. The agreement has an annual commitment of \$17,550. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16 Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	2,697	2,614	5,810
Later than One Year and no Later than Five Years	-	-	2,697
	<u>2,697</u>	<u>2,614</u>	<u>8,507</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

17 Funds Held for Capital Works Projects

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

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
5YA Hall Cladding Project	<i>In progress</i>	3,746	10,000	27,611	-	(13,865)
Block 2/3	<i>Completed</i>	(9,223)	329,175	329,491	-	(9,539)
5YA Block 5 & 8 Wall Coverings	-	-	36,000	690	-	35,310
5YA Drainage	-	-	-	1,073	-	(1,073)
Block 3 Clearlite Replacement	-	-	26,100	27,417	-	(1,317)
Block 5,6 & 8 Carpet/Vinyl upgrade	-	-	27,200	42,968	-	(15,768)
Block 7 Toilet Vinyl Replacement	-	-	8,550	1,513	-	7,037
Site Drinking Fountains	-	-	-	690	-	(690)
Totals		(5,477)	437,025	431,453	-	95

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

42,347

(42,252)

95

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
5YA Hall Cladding Project	<i>In progress</i>	-	10,000	6,254	-	3,746
Block 2/3	<i>In progress</i>	-	-	9,223	-	(9,223)
Totals		-	10,000	15,477	-	(5,477)

18 Related Party Transactions

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

19 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	6,052	4,158
Full-time equivalent members	0.09	0.12
<i>Leadership Team</i>		
Remuneration	469,773	439,636
Full-time equivalent members	4.25	4.00
Total key management personnel remuneration	475,825	443,794
Total full-time equivalent personnel	4.34	4.12

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	130-140	140-150
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	2	1
	2	1

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

20 Compensation and Other Benefits Upon Leaving

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

21 Contingencies

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

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

Holidays Act Compliance – schools payroll

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

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

22 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into a contract for Building improvements for the signage for the cost of approx \$4,000.

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a)The school has several contracts currently in progress which will be fully funded by the Ministry of Education. In total \$437,025 has been received of which \$431,453 has been spent on in total to date.

(Capital commitments as at 31 December 2018: nil)

23 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.

24 Financial Instruments

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	734,995	671,738	548,777
Receivables	283,452	191,121	189,433
Investments - Short Term Deposits	39,939	-	-
Total Financial assets measured at amortised cost	<u>1,058,386</u>	<u>862,859</u>	<u>738,210</u>
Financial liabilities measured at amortised cost			
Payables	338,189	174,700	164,641
Finance Leases	2,613	2,614	7,920
Painting Contract Liability	12,311	17,550	24,579
Total Financial Liabilities Measured at Amortised Cost	<u>353,113</u>	<u>194,864</u>	<u>197,140</u>

25 Events After Balance Date

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

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

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

26 Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- 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

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

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

RSM Hayes Audit

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Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

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Independent Auditor's Report

To the readers of Everglade School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Everglade School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, 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 18, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 7 May 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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 25 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, 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 Everglade School.

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

EVERGLADE SCHOOL

APPENDIX A: ANALYSIS OF VARIANCE 2019

School Name:	EVERGLADE SCHOOL	School Number:	1164
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Strategic Aim:	<p>That 80-85% of students will achieve at or above National Standards across Reading, Writing and Mathematics</p>
Annual Aim:	<p>That achievement in Reading across the year 2 cohort will rise to be on par with other cohorts.</p> <p>That the Year Five cohort sustain or further raise achievement levels in Writing.</p> <p>That targeted Māori and Pacific students will make accelerated progress in:</p> <ul style="list-style-type: none"> ➤ Year 3 Maori - Reading, Writing ➤ Year 6 Pacific - Maths, Reading, Writing
Target:	<p>The target level of achievement is 80-85% or better.</p>
Baseline Data:	<p>End of 2018 Data:</p> <p>2018 Year 1 achievement (Reading) was 71%. Historically, there has been a 'slow start' pattern that has occurred in some years. Quality teaching, and time at school, in Year 2 will aim to raise achievement levels.</p> <p>2018 Year 4 achievement (Writing) attained an 80% success rate. The aim is to sustain this increased level of achievement.</p> <p>Maori achievement school wide sat below 'All Students.' This was particularly so in Year 2 (Reading/Writing) and Year 4 Maths.</p> <p>Pacific achievement was largely on par with 'All Students' with the exception of Year 5 (Reading/Writing/Maths.)</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>
<p>A greater focus was placed on classroom monitoring and interventions, with support for Year 2 class teachers, as well as a broader understanding of NZC levels as applied to Year 5 & 6 achievement.</p> <p>A school-wide PLD focus was continued for supporting and accelerating achievement of Maori and Pacific students, with particular emphasis on Year 3 Maori and Year 6 Pacific.</p>	<p>Year 2 Reading achievement rose to be 80%</p> <p>Year 5 Writing achievement attained an 82% rate.</p> <p>Year 6 Pacific achievement reached 80% across all areas, while Pacific achievement in general was at all times on par with the relevant cohort.</p> <p>Maori Achievement in Years 2, 4 and 6 was on par with All Students. This success was not achieved with Year 3 Maori, nor with Years 1(Reading/Writing) and 5 (all three areas.)</p>	<p>Quality teaching saw the desired gains in overall achievement. For the Year 2 cohort, the benefits of another year of schooling also contributed.</p> <p>The increase in Pacific achievement, albeit pleasing, was offset by the disappointing outcomes for Maori students in the three 'odd' years. There is a clear need for a more robust approach to supporting learning programmes and tracking achievement more closely. This will become a focus for 2020.</p>	<p>A continued emphasis on providing quality learning experiences for Year 2 and 3 pupils will be supported.</p> <p>Further emphasis on Year 4- 6 Maths achievement will be implemented, to better align understanding of PR1ME material and NZC levels. Support in Year 4 (new to PR1ME) and Year 5 will be provided to ensure that progress is seamless.</p> <p>Continue working with teachers to build capacity, especially in targeting students for acceleration, and maintaining close monitoring of progress. Develop a monitoring and support programme that enables teachers to find more successful approaches and outcomes for Maori students.</p>
Planning for next year:			
<p>Monitoring of learning progress will continue to be a focus, seeking to further enhance the levels achieved in 2020. A significant focus on Maori achievement will be evident, particularly for the 'even year' cohorts. Continued support for the new Maths resource and strategies will maintain the forward momentum in Mathematics, especially in Years 4 and 5.</p>			

**EVERGLADE SCHOOL
USE OF KIWISPORT FUNDING 2019**

Income received: \$7200 (ex GST)

Expenses incurred:

- ★ PE & Sport Equipment/Resources \$2042**
- ★ Participation in Inter-school competitions \$509**
- ★ External PE/Sport Support subsidy \$1000**
- ★ Staff PLD \$87**

Total Spend: \$3638 (ex GST)

Additional to the above, a quote from Gym Leader was accepted to supply and install netball and tennis poles, with adaptation for volleyball, to align with the hard court marking configuration.

The work was unable to begin before the end of 2019, and was set for early 2020.

The quote was for the amount of \$5941 ex GST

**John Robinson
Principal**