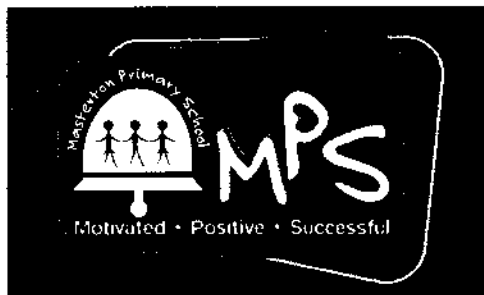


# Masterton Primary School



## Annual Report For the year ended 31 December 2020

### School Directory

Ministry Number: 1660

Principal: Sue Walters

School Postal Address: PO Box 2001  
Masterton 5842

School Address: 53 South Road  
Masterton 5810

School Phone: 06 377-5297

School Email: [office@masterton.school.nz](mailto:office@masterton.school.nz)

### Members of the Board of Trustees

Haley Feringa-Howley	Chairperson	Secretary	Elected
Sue Walters	Principal	Principal	ex Officio
Camille Armstrong	Parent Rep	Dairy Farmer	Elected
Nicola Jepsen	Parent Rep	Contractor	Elected
Jo-Anne Twiggins	Parent Rep	Chiropractor	Elected
Kevin Twiggins	Parent Rep	Landscaper	Elected
Chris Walczak	Parent Rep	Business owner	Co-opted
Anne Donald	Staff Rep	Deputy Principal	Elected
Jan Flannery	Staff Rep	Assistant Principal	Elected

Accountant: Amy Kerr and Associates Limited

**Masterton Primary School**  
**Annual Report**  
**For the Year Ended 31st December 2020**

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Kiwisport

**Masterton Primary 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, the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

Halcy Feringa-Hewley  
Full Name of Board Chairperson

Susan Lynola Walters.  
Full Name of Principal

[Signature]  
Signature of Board Chairperson

[Signature]  
Signature of Principal

26/5/2021  
Date

26.5.2021  
Date

**Masterton Primary School**  
**Statement of Comprehensive Revenue and Expense**  
**For the Year ended 31st December 2020**

	Note	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>Revenue</b>				
Government Grants	1	4,223,411	4,053,536	3,952,385
Locally Raised Funds	2	121,833	155,329	152,247
Interest Income		<u>6,208</u>	<u>5,088</u>	<u>12,477</u>
		4,351,452	4,213,953	4,117,109
<b>Expenditure</b>				
Learning Resources	3	3,516,492	3,302,192	3,290,424
Administration	4	181,066	173,491	146,627
Finance Costs		2,902	-	2,254
Property Management	5	629,376	640,580	633,244
Locally Raised Funds	2	29,029	50,220	30,306
Depreciation	10	63,487	20,004	64,402
Loss on Disposal of Property, Plant & Equipment		<u>-</u>	<u>-</u>	<u>1,067</u>
		4,422,352	4,186,487	4,168,324
<b>Net Surplus / (Deficit) for the year</b>		<u>(70,900)</u>	<u>27,466</u>	<u>(51,215)</u>
Other Comprehensive Revenue & Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(70,900)</u>	<u>27,466</u>	<u>(51,215)</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.*



**Masterton Primary School**  
**Statement of Changes in Net Assets/Equity**  
**For the Year ended 31st December 2020**

	Note	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>Balance at 1 January</b>		438,823	438,823	490,038
Total comprehensive revenue and expense for the year		(70,900)	27,466	(51,215)
<b>Equity at 31 December</b>		<u>\$367,923</u>	<u>\$466,289</u>	<u>\$438,823</u>
Retained Earnings		367,923	466,289	438,823
Reserves		-	-	-
<b>Equity at 31 December</b>		<u>367,923</u>	<u>466,289</u>	<u>438,823</u>

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



**Masterton Primary School**  
**Statement of Financial Position**  
**As at 31st December 2020**

	Note	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>Current Assets</b>				
Cash & Cash Equivalents	7	471,683	290,562	167,772
Investments	9	353,833	353,833	347,155
GST Refund Due		49,423	50,000	37,264
Accounts Receivable	8	276,412	276,474	266,567
Prepayments		4,549	4,500	4,332
		<u>1,155,900</u>	<u>975,369</u>	<u>823,090</u>
<b>Current Liabilities</b>				
Accounts Payable	11	600,100	414,653	366,195
Funds for Resource Teachers of Learning & Behaviour Services	15	267,955	168,169	162,875
Funds held for Capital Works Projects	14	40,664	47,000	11,217
Provision For Cyclical Maintenance	12	55,833	55,833	47,917
Finance Lease Liability - Current Portion	13	14,728	14,728	12,517
		<u>979,280</u>	<u>700,383</u>	<u>600,721</u>
<b>Working Capital Surplus / (Deficit)</b>		<u>176,620</u>	<u>274,986</u>	<u>222,369</u>
<b>Non Current Assets</b>				
Property, Plant & Equipment	10	241,922	241,922	265,500
		<u>241,922</u>	<u>241,922</u>	<u>265,500</u>
<b>Non Current Liabilities</b>				
Provision for Cyclical Maintenance	12	37,500	37,500	35,916
Finance Lease Liability	13	13,119	13,119	13,130
		<u>50,619</u>	<u>50,619</u>	<u>49,046</u>
<b>Net Assets</b>		<u>367,923</u>	<u>466,289</u>	<u>438,823</u>
<b>Equity</b>	21	<u>367,923</u>	<u>466,289</u>	<u>438,823</u>

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



# Masterton Primary School

## Statement of Cash Flows

### For the Year Ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		892,686	567,451	505,907
Locally Raised Funds		152,703	186,137	152,247
Goods and Services Tax (net)		(12,159)	(12,736)	13,720
Funds Administered on Behalf of Third Parties		78,210	78,210	(145,113)
Payments to Employees		(558,452)	(387,162)	(351,233)
Payments to Suppliers		(238,429)	(347,161)	(241,227)
Cyclical Maintenance Payments in the year		0	0	(2,254)
Interest Paid		(2,902)	(2,902)	14,399
Interest Received		7,194	6,074	0
<b>Net cash from / (to) the Operating Activities</b>		<b>318,851</b>	<b>87,911</b>	<b>(53,554)</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from sale of PPE (and Intangibles)		0	3,574	(33,052)
Purchase of PPE (and Intangibles)		(21,894)	0	261
Proceeds from Sale of Investments		0	0	43,415
Purchase of Investments		(6,678)	(6,678)	0
<b>Net cash from / (to) the Investing Activities</b>		<b>(28,572)</b>	<b>(3,104)</b>	<b>10,624</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		0	0	0
Finance Leases Payments		(15,815)	2,200	(16,044)
Loans Received/Repayment of loans		0	0	0
Funds held for Capital Works projects		29,447	35,783	0
<b>Net cash from Financing Activities</b>		<b>13,632</b>	<b>37,983</b>	<b>(16,044)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>303,911</b>	<b>122,790</b>	<b>(58,974)</b>
Cash and cash equivalents at the beginning of the year	8	167,772	167,772	226,746
<b>Cash and cash equivalents at the end of the year</b>	8	<b>471,683</b>	<b>290,562</b>	<b>167,772</b>

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

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



# Masterton Primary School

## Notes to the Financial Statements

### For the Year Ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Masterton Primary 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.

##### b) 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.

###### *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 12.

###### *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 10.



# **Masterton Primary School**

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2020**

#### ***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 1.

#### **c) Revenue Recognition**

##### ***Government Grants***

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

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

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

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

##### ***Other Grants***

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

##### ***Donations, Gifts and Bequests***

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

##### ***Interest Revenue***

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

#### **d) Use of Land and Buildings Expense**

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

#### **e) Operating Lease Payments**

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

# Masterton Primary School

## Notes to the Financial Statements

### For the Year Ended 31 December 2020

#### f) Finance Lease Payments

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

#### g) Cash and Cash Equivalents

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

#### h) Accounts Receivable

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

#### i) Investments

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

#### j) Property, Plant and Equipment

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

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

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

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

#### Financed Leases

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

#### Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20 - 100 years
Furniture and equipment	5 - 10 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	8 years

# Masterton Primary School

## Notes to the Financial Statements

### For the Year Ended 31 December 2020

#### **k) 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.

#### **l) 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.

#### **m) 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

#### **n) 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).

#### **o) 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.

#### **p) 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.

# **Masterton Primary School**

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2020**

**q) 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.

**r) Budget Figures**

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

**s) 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.

**Masterton Primary School**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2020**

	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>1 Government Grants</b>			
Operating Grants	556,580	583,544	468,862
Other MoE Grants	173,085	77,800	99,134
Teaching Salaries Grants	3,037,335	2,941,905	2,926,270
Use of Land & Building Grants	450,287	450,287	449,793
Other Government Grants	6,124	-	8,326
	<u>4,223,411</u>	<u>4,053,536</u>	<u>3,952,385</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$20,642 for the year ended 31 December 2020.

<b>2 Locally Raised Funds</b>			
Local Funds raised within the School's community are made up of:			
<b>Revenue</b>			
Donations	8,618	-	83,506
Activities	20,800	116,616	27,262
Grants & Sundry Income	87,448	31,713	34,061
Trading	4,967	7,000	7,418
	<u>121,833</u>	<u>155,329</u>	<u>152,247</u>
<b>Expenses</b>			
Trading	5,652	7,000	7,280
Activities	22,116	43,220	22,593
Donations	1,261	-	433
	<u>29,029</u>	<u>50,220</u>	<u>30,306</u>
<b>Surplus for the year Locally raised funds</b>	<u>92,804</u>	<u>105,109</u>	<u>121,941</u>

**Masterton Primary School**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2020**

	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>3 Learning Resources</b>			
Curricular	43,333	111,174	45,782
Employee Benefits - Salaries	3,466,093	3,179,846	3,235,562
Staff Development	2,984	6,996	4,653
Library Resources	1,482	1,656	1,907
Student Management Systems	2,600	2,520	2,520
	<u>3,516,492</u>	<u>3,302,192</u>	<u>3,290,424</u>
<b>4 Administration</b>			
Advertising & Marketing	764	1,200	1,102
Communication Costs	2,062	3,000	2,870
Accident Compensation Levy	1,150	1,300	901
Audit Fees	6,000	6,000	5,639
Accountancy	5,100	5,210	5,000
Board of Trustees Fees	3,625	4,000	3,075
Board of Trustees Expenses	2,430	-	2,944
Consumables	12,771	16,500	15,539
Insurance	5,242	5,484	5,052
Employee Benefits - Salaries	100,267	116,271	91,998
Other	41,655	14,526	12,507
	<u>181,066</u>	<u>173,491</u>	<u>146,627</u>



**Masterton Primary School**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2020**

	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>5 Property Management</b>			
Heat, Light & Water	28,013	26,000	24,183
Grounds	2,124	-	2,736
Rates	8,956	9,064	9,062
Repairs & Maintenance	15,206	18,152	15,051
Cyclical Maintenance	9,500	9,500	11,583
Consultancy 10YPP	-	-	5,700
Employee Benefits - Salaries	39,312	42,835	69,264
Use of Land & Building	450,287	450,287	449,793
Caretaking & Cleaning Costs	75,978	84,742	45,872
	<u>629,376</u>	<u>640,580</u>	<u>633,244</u>

	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>6 Depreciation of Property, Plant &amp; Equipment</b>			
Building Improvements - Crown	22,692	7,150	22,584
Furniture and Equipment	20,502	6,459	23,045
Motor Vehicles	2,782	877	1,623
Leased Assets	16,154	5,090	15,856
Library Resources	1,357	428	1,294
	<u>63,487</u>	<u>20,004</u>	<u>64,402</u>



**Masterton Primary School**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2020**

	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>7 Cash and Cash Equivalents</b>			
Bank Current Account	305,664	122,818	94,573
Bank Call Account	3,410	3,410	3,408
Bank Current Account - Yr 6 Kids Camp	17,426	15,317	2,887
Bank Current Account - RTLB	144,322	148,156	66,044
Bank Call Account - RTLB	861	861	860
<b>Net cash and cash equivalents for Cash Flow Statement</b>	<u>471,683</u>	<u>290,562</u>	<u>167,772</u>

Of the \$471,683 Cash and Cash Equivalents, \$40,664 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 Ten Year Property Plan.

Of the \$471,683 Cash and Cash Equivalents, \$145,183 is held by the School on behalf of the RTLB cluster. See note 15 for details of how the funding received for the cluster has been spent in the year.

	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>8 Accounts Receivable</b>			
Debtors	9,438	9,500	40,090
Debtors - RTLB	350	350	568
Teachers Salaries Grant	265,585	265,585	223,884
Interest Accrual	1,039	1,039	2,025
	<u>276,412</u>	<u>276,474</u>	<u>266,567</u>
Receivables from Exchange Transactions	10,827	10,889	42,683
Receivables from Non-Exchange Transactions	265,585	265,585	223,884
	<u>276,412</u>	<u>276,474</u>	<u>266,567</u>

**9 Investments**

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>Current Asset</b>			
Short-term Bank Deposits	353,833	353,833	347,155
<b>Non-current Asset</b>			
Long-term Bank Deposits	0	0	0
<b>Total Investments</b>	<u>353,833</u>	<u>353,833</u>	<u>347,155</u>





# Masterton Primary School

## Notes to the Financial Statements

### For the Year Ended 31 December 2020

#### 10 Property Plant & Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Building Improvements	175,615				(22,692)	152,923
Furniture and Equipment	43,820	20,807			(20,591)	44,036
Motor Vehicles	12,286				(2,782)	9,504
Leased Assets	24,721	18,015			(16,154)	26,582
Library Resources	9,058	1,087			(1,268)	8,877
<b>Balance at 31 December 2020</b>	<b>265,500</b>	<b>39,909</b>	<b>0</b>	<b>0</b>	<b>(63,487)</b>	<b>241,922</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Building Improvements	274,723	(121,800)	152,923
Furniture and Equipment	397,983	(353,947)	44,036
Motor Vehicles	15,909	(6,405)	9,504
Leased Assets	87,254	(60,672)	26,582
Library Resources	81,126	(72,249)	8,877
<b>Balance at 31 December 2020</b>	<b>856,995</b>	<b>(615,073)</b>	<b>241,922</b>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	183,863	14,336			(22,584)	175,615
Furniture and Equipment	64,285	3,898	(261)	(1,057)	(23,045)	43,820
Motor Vehicles	0	13,909			(1,623)	12,286
Leased Assets	16,863	23,714			(15,856)	24,721
Library Resources	9,454	908		(10)	(1,294)	9,058
<b>Balance at 31 December 2019</b>	<b>274,465</b>	<b>56,765</b>	<b>(261)</b>	<b>(1,067)</b>	<b>(64,402)</b>	<b>265,500</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	274,723	(99,108)	175,615
Furniture and Equipment	377,176	(333,356)	43,820
Motor Vehicles	15,909	(3,623)	12,286
Leased Assets	69,239	(44,518)	24,721
Library Resources	80,039	(70,981)	9,058
<b>Balance at 31 December 2019</b>	<b>817,086</b>	<b>(551,586)</b>	<b>265,500</b>

**Masterton Primary School**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2020**

	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>11 Accounts Payable</b>			
Creditors	37,573	102,916	15,076
Accrued Expenses	11,000	11,000	8,447
Creditors - RTLB	1,475	1,475	885
Employee Benefits - Salary Accrual	286,420	286,420	238,158
Employee Benefits - Leave Accrual	12,842	12,842	9,518
Banking Staffing Overuse	250,790	-	94,111
	<u>600,100</u>	<u>414,653</u>	<u>366,195</u>
Payables for Exchange Transactions	600,100	414,653	366,195
Payables for Non-Exchange Transactions	-	-	-
	<u>600,100</u>	<u>414,653</u>	<u>366,195</u>
	2020 Actual \$	2020 Budget \$ (unaudited)	2019 Actual \$
<b>12 Provision for Cyclical Maintenance</b>			
Opening Balance	83,833	83,833	72,250
Increase to the provision during the year	9,500	9,500	11,583
Adjustment to the provision	-	-	-
Use of the provision during the year	-	-	-
Provision at the end of the year	<u>93,333</u>	<u>93,333</u>	<u>83,833</u>
Current Liability	55,833	55,833	47,917
Non Current Liability	<u>37,500</u>	<u>37,500</u>	<u>35,916</u>
	<u>93,333</u>	<u>93,333</u>	<u>83,833</u>



# Masterton Primary School

## Notes to the Financial Statements

### For the Year Ended 31 December 2020

#### 13 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	16,833	16,833	14,426
Later than One Year and no Later than Five Years	14,017	14,017	14,226
Later than Five Years	-	-	-
	<u>30,850</u>	<u>30,850</u>	<u>28,652</u>

#### 14 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.

		2020	Opening Balance	Receipts from Ministry	Payments	School Contribution	Closing Balance
Harley Block	In Progress		11,217	78,982	(84,698)	0	5,500
Block A - replace roof membrane	Completed		0	15,900	(15,900)	0	0
Block D, E, F acoustics/outdoor	In Progress		0	40,916	(3,700)	0	37,216
Block 9 classroom refurb	In Progress		0	0	(3,000)	0	(3,000)
SIP Timber decking/sandpit/fpath	In Progress		0	14,500	(6,604)	0	7,896
Heat pumps & upgrade s/board	Completed		0	31,000	(37,948)	0	(6,948)
			<u>11,217</u>	<u>181,297</u>	<u>(151,850)</u>	<u>0</u>	<u>40,664</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	50,612
Funds Due from the Ministry of Education	(9,948)
	<u>40,664</u>

		2019	Opening Balance	Receipts from Ministry	Payments	School Contribution	Closing Balance
Harley Block	In Progress		11,217	0	0	0	11,217
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,217</u>



# Masterton Primary School

## Notes to the Financial Statements

### For the Year Ended 31 December 2020

#### 15 Funds for RTLB Services

Masterton Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds held at beginning of the year	86,864	86,864	231,977
Less: Unused funds repaid to MoE 19 Feb 2021	0	0	(188,084)
<b>Income</b>			
Administration Grant	71,233	71,234	58,087
Learning Support Funding	139,416	138,776	113,050
Travel Grant	151,177	149,221	121,322
Other Revenue	40,964	16,168	14,450
	<u>402,790</u>	<u>375,399</u>	<u>306,909</u>
<b>Total funds available</b>	<b>489,654</b>	<b>462,263</b>	<b>350,802</b>
<b>Expenses</b>			
Administration	59,294	100,166	61,549
Learning Support	109,973	110,506	117,858
Year 11-13	0	0	0
Travel	35,407	66,000	52,398
Other Expenses	17,025	17,422	32,133
	<u>221,699</u>	<u>294,094</u>	<u>263,938</u>
<b>Funds held at year end</b>	<b>267,955</b>	<b>168,169</b>	<b>86,864</b>
<b>Current Assets</b>			
Cash at Bank	145,183	168,169	66,904
Investments	122,772	0	0
Total Cash at Bank	<u>267,955</u>	<u>168,169</u>	<u>66,904</u>
Operating Receivables	350	350	568
<b>Non Current Assets</b>			
Property Plant & Equipment	23,428	20,277	20,277
<b>Current Liabilities</b>			
Operating Creditors	(1,475)	(1,475)	(885)
<b>Non Current Liabilities</b>			
Borrowings	0	0	0
<b>Equity</b>	<b>290,258</b>	<b>187,321</b>	<b>86,864</b>

# **Masterton Primary School**

## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2020**

#### **16 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.



# Masterton Primary School

## Notes to the Financial Statements

### For the Year Ended 31 December 2020

#### 17 Remuneration

##### *Key management personnel compensation*

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,625	3,075
Full-time equivalent members	0.17	0.17
<i>Leadership Team</i>		
Remuneration	366,631	349,461
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>370,256</u>	<u>352,536</u>
Total full-time equivalent personnel	3.17	3.17

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	160 - 170	150 - 160
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

##### *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	1.00	-
	<u>1.00</u>	<u>-</u>

#### 18 Compensation & other benefits upon leaving

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

	2020 \$	2019 \$
Number of People	-	-



# Masterton Primary School

## Notes to the Financial Statements

### For the Year Ended 31 December 2020

#### 19 Contingencies

There were 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.

#### 20 Commitments

##### (a) Capital Commitments

As at 31 December 2020 the Board had entered into no capital commitments.

##### (b) Operating Commitments

As at 31 December 2020 the Board had entered into no operating lease agreements.

	2020 Actual \$	2019 Actual \$
No later than One Year	0	0
Later than One Year and No Later than Five Years	0	0
Later than Five Years	0	0
	<u>0</u>	<u>0</u>



# Masterton Primary School

## Notes to the Financial Statements

### For the Year Ended 31 December 2020

#### 21 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.

#### 22 Financial Instruments

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

##### Financial assets measured at amortised cost

	2020 Actual	2019 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Cash and Cash Equivalents	471,683	290,562	167,772
Receivables	276,412	276,474	266,567
Investments - Term Deposits	353,833	353,833	347,155
Total Financial assets measured at amortised cost	<u>1,101,928</u>	<u>920,869</u>	<u>781,494</u>

##### Financial liabilities measured at amortised cost

Payables	600,100	414,653	366,195
Finance Leases	27,847	27,847	25,647
Total Financial Liabilities Measured at Amortised Cost	<u>627,947</u>	<u>442,500</u>	<u>391,842</u>

#### 23 Events after Balance Date

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

#### 24 Comparatives

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



# Masterton Primary School

## Analysis of Variance

2020



**Focus:** Learning

**Strategic Goal:** To provide a quality learning programme that is based on enhancing knowledge, skills, attitudes and values outlined in the New Zealand Curriculum and which is aimed at enabling students to attain their full potential.

**Annual Goal:** To provide and cater for those students who are identified as being “at-risk”.

End of Year data 2019 (at or above the Expected Level)								
	All	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Maori
Mathematics	54%	45%	53%	44%	64%	56%	57%	48%
Reading	62%	32%	42%	58%	68%	79%	83%	54%
Writing	50%	42%	53%	46%	55%	50%	52%	41%

## **Targets**

### **Mathematics**

To continue to accelerate the students in Years 3 – 6 who are operating at the “at risk” and “cause for concern” categories in the mathematics area.

### **Culturally Responsive Practice and Student Hauora;**

Using the data obtained from the student Well-Being survey carried out at MPS at the end of 2018, teachers will actively plan to develop and increase those areas which were shown to be low scoring or in deficit. These areas include; students’ social strategies, promoting a pro-social student culture, home-school partnerships, caring teachers, caring about learning, developing a caring, collaborative and safe school, having respect for culture.

### **Student Agency**

To increase the level of student agency across all levels in the school.

**Mathematics Target:** To continue to accelerate the students in Years 3 – 6 who are operating at the “at risk” and “cause for concern” categories in the mathematics area.

#### **Actions:**

- Classroom teachers identified at-risk students early Term 1
- Action plans for identified students reviewed regularly throughout the year
- A further Intensive mathematics PLD application to the Ministry
- Mathematics PLD in place including coaching, mentoring, workshops and classroom observations held throughout Terms 3 & 4 by Gillian Kissling and Leigh Smith (Cognition Education)
- Resources purchased throughout the year
- Increase in the quantity and quality of e learning devices and programmes available in all classrooms

- Mathematics Assessment part of PD for teaching staff
- Remedial & Extension programmes in place in classrooms.
- Several referrals made to RTLB for learning assistance
- Learning Support Teacher Aide continued to provide programmes for at-risk students throughout 2020. Change of school timetables to allow for a longer period of time to be spent on mathematics each day across the school
- PMP (Perceptual Motor Programme) in place – running 4 days a week for Year one and Year two students
- Use of Play-based Learning and problem solving activities to reinforce development of mathematics strands

### **Outcomes:**

For the twenty two Year One to Year Five students identified as operating “Well Below” the expected level of achievement at the end of 2019, by the end of 2020;

- Eight of the students (36%) had made accelerated progress in Mathematics
- Four students left Masterton Primary School and moved to another school.

For the seventy nine Year One to Year Five students identified as operating “Below” the expected level of achievement at the end of 2019, by the end of 2020;

- Fourteen of the students (18%) had made accelerated progress in Mathematics
- Fifteen students left Masterton Primary School and moved to another school.

### **Reasons for Variance**

There are two main external factors which influence the results markedly at Masterton Primary School. Firstly, there is the high rate of transience of the school population (between 23% and 25% in any one school year) and secondly, the large number of students whose families have social agencies (e.g. Oranga Tamariki, Stopping Violence Services, Police, Strengthening Families, Open Homes, Child Adolescent Mental Health) working with them intensively and often for long periods of time.

In 2020 we also had “the covid19 effect” where during alert levels 3 and 4, a significant percentage of students were at home and had no access to on-line learning and because of a lack of internet connectivity, were unable to communicate with their teachers. For some students this meant a period of up to 10 weeks with no school contact at all (approximately a school term). When students returned at Alert Level 2, parents had to stay outside the school gates and for some students, this meant added stress which needed to be taken

into account when academic progress data was considered. We had several students who did not return to school until Term 4 2020 and getting those students to again attend school regularly was a higher priority than their academic progress over the whole of the 2020 school year.

Of the one hundred and one students in our Mathematics Target group, thirty seven of the students had “interventions” from outside agencies during 2020, thirty students had attended at least one other school before Masterton Primary and nineteen of the students left Masterton Primary School before the end of 2020.

### **Culturally Responsive Practice and Student Hauora;**

Using the data obtained from the student Well-Being survey carried out at MPS at the end of 2018, teachers will actively plan to develop and increase those areas which were shown to be low scoring or in deficit. These areas include; students’ social strategies, promoting a pro-social student culture, home-school partnerships, caring teachers, caring about learning, developing a caring, collaborative and safe school, having respect for culture.

#### **Actions and Outcomes:**

- Increased PB4L teaching strategies and staff PD provided
- Increased teacher PD in culturally responsive practice
- Well-Being survey to be completed and analysed at the end of Term 4 2020 – improvement was noted in nearly all areas compared to the results obtained in 2018

### **Student Agency**

To increase the level of student agency across all levels in the school.

#### **Actions and Outcomes:**

- Implementation of our DFL, putting student needs at the centre of planning and teaching
- Use of Play-based Learning, problem solving activities and responsive “provocations” to promote student agency
- Increase in student led inquiry in the senior classes
- Participation in “Connect, Inspire, Learn” – student-led conference across Masterton schools

<b>Key Improvement Strategies</b>			
<b>Participant Group</b>	<b>What (examples)</b>	<b>Who</b>	<b>Indicators of Progress</b>
Students	<p>Develop systems for students to be involved in and taking responsibility for learning and making the most of choices.</p> <p>To participate in a variety of learning experiences and use a greater variety of resources.</p>	<p>Classroom teachers</p> <p>Syndicate Leaders</p>	<p>Greater engagement and motivation.</p> <p>Greater awareness of what they can achieve</p> <p>Higher levels of achievement</p>
Teachers	<p>Classroom teachers identify at risk students early in Term 1</p> <p>Action plans completed detailing barriers to learning, areas of non-achievement, strategies to remove/decrease the barrier, specific targets for achievement, specific programmes or actions to support the student and assessment strategies and data.</p> <p>Action Plans reviewed at the end of each term.</p> <p>Teachers to develop a “case management” approach to the learning and teaching of targeted students. With each student’s progress, strengths and needs being regularly discussed, the effectiveness of teacher responses regularly explored and consequent follow up actions designed and evaluated.</p> <p>Participate in professional development programmes in literacy, numeracy and digital learning</p> <p>Teacher observations of other teachers at MPS and other schools</p>	Classroom teachers	<p>Range of programmes implemented</p> <p>Action Plans reviewed frequently</p> <p>Differentiation in teacher planning</p> <p>Time allocated to professional conversations in Syndicate and management meetings.</p> <p>Professional development participation</p>

	<p>Continued focus and development of DFL (Design For Learning) teacher inquiry for 2020.</p> <p>This involves putting awe and wonder / curiosity at the centre of planning, using the curriculum areas as contexts, with the key competencies and the MPS Vision as the drivers and outcomes. The emphasis is to be on the process and not the product.</p> <p>Increasing student agency across the school</p>		
Leaders	<p>Staff meeting for CWSA and Targeted students to be held early in Term 1</p> <p>Action Plans for targeted students monitored and progress of these students (case management) tracked throughout the year.</p> <p>Develop an appropriate P.D. programme for all staff in literacy and numeracy.</p> <p>Support teachers in developing their DFLs for all students</p> <p>Take part in the Masterton Cluster Future Focused / ILE and Culturally Responsive Practice initiatives</p> <p>Take part in the Play Based Learning initiative coordinated by REAP</p>	<p>Syndicate Leaders</p> <p>Management</p> <p>Lead Teachers</p> <p>All junior syndicate teachers</p>	
<p><b>Monitoring</b></p> <ul style="list-style-type: none"> <li>• Action Plans for targeted students reviewed termly and student progress monitored</li> <li>• Teacher appraisals adjusted to incorporate and monitor teacher inquiry into catering for targeted students and DFL initiatives.</li> <li>• Syndicate meeting notes to reflect case management approach and DFL discussions</li> <li>• Student Voice – interviews</li> <li>• Student well-being survey completed at the end of 2020 and compared to results from 2018</li> </ul>			

**Resourcing**

- Increase in expenditure on technology
- Increase in expenditure for classroom release time to allow for teachers to observe other teachers in the school.
- Professional development provided at MPS throughout the year on literacy, numeracy, digital learning and moderation
- Professional development provided through the Masterton Cluster (Future focused / ILE, Culturally Responsive Practice & Learning Support)

**Other 2020 Key Improvement Strategies to Achieve Strategic Vision**

<b>Property</b> (summarised from property plan) (Examples)	<b>Short Report</b>	<b>Finance</b>	<b>Short Report</b>
<p>Upgrade of Rooms 3, 4, 5 and 6 to MLE standard</p> <p>Increase the number of teaching spaces in Block B (Rms 3,4,5) and / or upgrade deck area</p> <p>Increase the number of teaching spaces in Block D (Rms 1 / 2) by adding to rear of building</p> <p>Replace hall roof (if necessary)</p> <p>Replace heat pumps in Blocks D, F &amp; 8</p> <p>Developing and provide access to (gate, fence, bridge) newly acquired sports field at MPS.</p>	<p>Upgrade did not take place because of roll growth and the problem that the building contract was not tendered</p> <p>Deck upgraded Wet area put in to Room 5. Carpet laid in Room 6 and central bench area removed.</p> <p>Upgrade did not take place because of roll growth and the problem that the building contract was not tendered</p> <p>Heat pumps replaced</p> <p>Still in negotiations with Masterton District Council</p>	<p>Reserves used to purchase digital equipment to support the e-learning initiative</p> <p>Reserves used to extend the MLE in Rooms 3, 4 and 5</p> <p>Reserves used to extend the MLE in Rooms 12, 13 and 14</p> <p>Reserves used to employ NE roll growth teacher from Term 3</p>	<p>Digital equipment purchased</p> <p>Upgrade did not take place</p> <p>Upgrade did not take place</p> <p>Teacher appointed</p>



<b>Personnel</b>	<b>Short Report</b>	<b>Community Engagement</b>	<b>Short Report</b>
<p>Develop special needs teaching and assistance programme (0.4FTTE)</p> <p>Lead School for RTLB Cluster 27 (19.0FTTE)</p> <p>Reading Recovery (0.6FTTE)</p> <p>Roll growth – additional teacher needed from Term 2</p>	<p>Special needs teacher appointed.</p> <p>Continued and reappointed for a further 3 years</p> <p>Reading Recovery teacher appointed</p> <p>Additional teacher appointed at the beginning of Term 3 2020</p>	<p>Weekly school newsletters, class newsletters, maintained.</p> <p>Individual class Facebook pages extended.</p> <p>Whanau picnic evening in Term 1</p> <p>Community wide consultation – with a focus on student hauora and health strategic plan</p> <p>Whanau Days to be held termly</p>	<p>Maintained</p> <p>New website developed</p> <p>Some classes using alternatives extensively e.g.Seesaw</p> <p>Held on March 12</p> <p>Whanau Hui held over 2 days in Term 1 (19 &amp; 20 Feb)</p> <p>Whanau days only possible in Terms 3 &amp; 4</p>

## **Kiwisport Expenditure**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020 the school received total Kiwisport funding of \$4 159 (excluding GST). The funding was spent on the following sports areas;

- Physical education resources and equipment (\$1290)
- Sports Fees (\$150)
- Masterton Cluster Sports Co-ordinator (\$596)
- Swimming (\$2123)