

PUKETAPU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2223

Principal: Ngatai Walker

School Address: Dillon Drive, Bell Block, NEW PLYMOUTH

School Postal Address: Dillon Drive, Bell Block, NEW PLYMOUTH , 4312

School Phone: 06 755 0973

School Email: office@puketapu.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Mike Warring	Chairperson	Elected	Driver	May 2020
Ngatai Walker	Principal	ex Officio		
Hayley Adams	Parent Rep	Elected	Nurse	May 2020
Paul Rauputu	Parent Rep	Elected	HR Assistant	May 2020
Shannen Robinson	Parent Rep	Elected	Process Worker	May 2020
Kellie Minnell	Staff Rep	Elected	Teacher	May 2020
Marnie Reinfelds	Student Rep	Elected	Student	May 2020

Accountant / Service Provider: Education Services Ltd

PUKETAPU SCHOOL

Annual Report - For the year ended 31 December 2019

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Puketapu 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.

Michael Christopher Waring
Full Name of Board Chairperson

NGATA WALIKER.
Full Name of Principal

M.C.W.
Signature of Board Chairperson

NO
Signature of Principal

22/5/2020.
Date:

22.05.2020
Date:

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

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,630,660	2,084,186	2,269,687
Locally Raised Funds	3	88,349	33,700	115,451
Interest income		5,593	6,000	8,538
		<hr/>	<hr/>	<hr/>
		2,724,602	2,123,886	2,393,676
Expenses				
Locally Raised Funds	3	67,804	16,400	71,467
Learning Resources	4	1,870,892	1,409,284	1,583,077
Administration	5	188,143	168,637	181,411
Finance		3,326	2,441	3,342
Property	6	498,755	478,081	488,446
Depreciation	7	59,591	48,394	53,660
Loss on Disposal of Property, Plant and Equipment		2,645	-	350
		<hr/>	<hr/>	<hr/>
		2,691,156	2,123,237	2,381,753
Net Surplus / (Deficit) for the year		33,446	649	11,923
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		33,446	649	11,923

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



Puketapu School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>385,940</u>	<u>372,092</u>	<u>376,959</u>
Total comprehensive revenue and expense for the year		33,446	649	11,923
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,408	-	-
Distribution to the Crown		-	-	(2,942)
Equity at 31 December	23	<u>422,794</u>	<u>372,741</u>	<u>385,940</u>
Retained Earnings		422,794	372,741	385,940
Equity at 31 December		<u>422,794</u>	<u>372,741</u>	<u>385,940</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.



Puketapu School
Statement of Financial Position
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	799,678	41,701	115,529
Accounts Receivable	9	136,788	81,954	112,827
GST Receivable		53,602	-	23,670
Prepayments		11,352	8,337	10,173
Inventories	10	3,563	1,181	2,965
Investments	11	149,352	229,352	229,352
		<u>1,154,335</u>	<u>362,525</u>	<u>494,516</u>
Current Liabilities				
GST Payable		-	4,124	-
Accounts Payable	13	456,206	125,690	277,704
Revenue Received in Advance	14	5,208	24,043	1,323
Provision for Cyclical Maintenance	15	48,927	74,375	34,389
Finance Lease Liability - Current Portion	16	12,537	6,597	11,644
Funds held for Capital Works Projects	17	446,911	-	31,025
		<u>969,789</u>	<u>234,829</u>	<u>356,085</u>
Working Capital Surplus/(Deficit)		184,546	127,696	138,431
Non-current Assets				
Property, Plant and Equipment	12	286,860	276,462	307,941
		<u>286,860</u>	<u>276,462</u>	<u>307,941</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	36,304	24,284	38,201
Finance Lease Liability	16	12,308	7,133	22,231
		<u>48,612</u>	<u>31,417</u>	<u>60,432</u>
Net Assets		<u>422,794</u>	<u>372,741</u>	<u>385,940</u>
Equity		<u>422,794</u>	<u>372,741</u>	<u>385,940</u>

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



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

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		672,013	606,882	602,709
Locally Raised Funds		106,045	33,700	78,920
Goods and Services Tax (net)		(29,932)	-	(27,794)
Payments to Employees		(362,913)	(231,234)	(349,945)
Payments to Suppliers		(315,400)	(405,423)	(282,100)
Cyclical Maintenance Payments in the year		-	(41,500)	(55,250)
Interest Paid		(3,326)	(2,441)	(3,342)
Interest Received		6,749	6,000	8,834
Net cash from Operating Activities		73,236	(34,016)	(27,968)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	521
Purchase of PPE (and Intangibles)		(73,613)	(43,000)	(36,907)
Proceeds from Sale of Investments		80,000	-	-
Net cash from Investing Activities		6,387	(43,000)	(36,386)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,408	-	-
Owners Contributions		-	-	(2,942)
Finance Lease Payments		(9,768)	(10,397)	(5,297)
Funds Held for Capital Works Projects		610,886	-	59,008
Net cash from Financing Activities		604,526	(10,397)	50,769
Net increase/(decrease) in cash and cash equivalents		684,149	(87,413)	(13,585)
Cash and cash equivalents at the beginning of the year	8	115,529	129,114	129,114
Cash and cash equivalents at the end of the year	8	799,678	41,701	115,529

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.



Puketapu School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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.

Cyclical Maintenance Provision

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 15.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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



Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and 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.



j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	20-40 years
Furniture and Equipment	5-10 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.



l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

m) 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.

n) 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.



o) 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.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

s) 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).

t) 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, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.



u) 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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

v) 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.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	519,636	512,397	454,914
Teachers' Salaries Grants	1,562,845	1,129,600	1,290,018
Use of Land and Buildings Grants	366,876	344,020	368,823
Moe Comms	494	-	-
Other MoE Grants	162,015	73,169	121,758
Other Government Grants	18,794	25,000	34,174
	<u>2,630,660</u>	<u>2,084,186</u>	<u>2,269,687</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	6,335	6,000	7,056
Bequests & Grants	19,720	20,700	40,393
Activities	50,888	1,000	54,309
Trading	10,858	6,000	12,337
Fundraising	548	-	1,356
	<u>88,349</u>	<u>33,700</u>	<u>115,451</u>
Expenses			
Activities	57,266	10,400	59,158
Trading	10,538	6,000	12,309
	<u>67,804</u>	<u>16,400</u>	<u>71,467</u>
<i>Surplus for the year Locally raised funds</i>	<u>20,545</u>	<u>17,300</u>	<u>43,984</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	37,918	79,000	24,393
Library Resources	1,684	950	262
Employee Benefits - Salaries	1,815,252	1,305,834	1,536,285
Staff Development	11,891	16,000	17,941
Book Room Resources	1,619	4,000	2,082
Extra Curricular Activities	2,528	3,500	2,114
	<u>1,870,892</u>	<u>1,409,284</u>	<u>1,583,077</u>



5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,338	5,087	4,963
Board of Trustees Fees	4,180	3,850	3,300
Board of Trustees Expenses	3,081	2,100	988
Communication	6,617	5,500	6,065
Consumables	13,511	8,250	10,636
Operating Lease	-	2,000	535
Other	26,990	20,070	23,854
Employee Benefits - Salaries	110,916	101,000	112,931
Insurance	7,550	8,000	7,759
Service Providers, Contractors and Consultancy	9,960	12,780	10,380
	188,143	168,637	181,411

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	55,274	43,500	41,642
Cyclical Maintenance Expense	12,641	16,249	16,732
Grounds	13,810	22,500	16,751
Heat, Light and Water	19,344	17,788	19,334
Rates	2,624	2,624	2,528
Repairs and Maintenance	24,718	29,400	17,771
Use of Land and Buildings	366,876	344,020	368,823
Security	3,468	2,000	4,865
	498,755	478,081	488,446

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

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	10,498	8,356	9,265
Furniture and Equipment	16,773	14,072	15,603
Information and Communication Technology	16,404	14,596	16,184
Leased Assets	12,892	8,322	9,228
Library Resources	3,024	3,048	3,380
	59,591	48,394	53,660

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	799,678	41,701	115,529
Cash equivalents for Cash Flow Statement	799,678	41,701	115,529

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

Of the \$799,678 Cash and Cash Equivalents, \$452,291 is held by the School on behalf of the Ministry of Education. These funds required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.



9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	-	460	13,811
Receivables from the Ministry of Education	18,447	-	-
Interest Receivable	1,820	3,272	2,976
Teacher Salaries Grant Receivable	116,521	78,222	96,040
	<u>136,788</u>	<u>81,954</u>	<u>112,827</u>
Receivables from Exchange Transactions	1,820	3,732	16,787
Receivables from Non-Exchange Transactions	134,968	78,222	96,040
	<u>136,788</u>	<u>81,954</u>	<u>112,827</u>

10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery	1,448	1,181	1,415
Uniforms	2,115	-	1,550
	<u>3,563</u>	<u>1,181</u>	<u>2,965</u>

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	149,352	229,352	229,352
Total Investments	<u>149,352</u>	<u>229,352</u>	<u>229,352</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	154,773	4,930	-	-	(10,498)	149,205
Furniture and Equipment	63,054	20,295	(1,307)	-	(16,773)	65,269
Information and Communication Tech	46,652	11,866	(1,338)	-	(16,404)	40,776
Leased Assets	31,674	3,271	-	-	(12,892)	22,054
Library Resources	11,788	792	-	-	(3,024)	9,556
Balance at 31 December 2019	307,941	41,154	(2,645)	-	(59,591)	286,860

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	318,342	(169,137)	149,205
Furniture and Equipment	376,963	(311,694)	65,269
Information and Communication	131,685	(90,909)	40,776
Leased Assets	45,534	(23,480)	22,054
Library Resources	125,353	(115,797)	9,556
Balance at 31 December 2019	997,877	(711,017)	286,860

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	142,816	21,222	-	-	(9,265)	154,773
Furniture and Equipment	56,891	22,637	(871)	-	(15,603)	63,054
Information and Communication Tech	47,924	14,912	-	-	(16,184)	46,652
Leased Assets	26,806	14,096	-	-	(9,228)	31,674
Library Resources	12,501	2,667	-	-	(3,380)	11,788
Balance at 31 December 2018	286,938	75,534	(871)	-	(53,660)	307,941

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	313,412	(158,639)	154,773
Furniture and Equipment	368,730	(305,676)	63,054
Information and Communication	125,759	(79,107)	46,652
Leased Assets	43,512	(11,838)	31,674
Library Resources	124,561	(112,773)	11,788
Balance at 31 December 2018	975,974	(668,033)	307,941



13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	322,141	25,875	124,432
Accruals	5,214	4,963	4,963
Capital Accruals for PPE items	-	-	35,730
Banking Staffing Overuse	-	4,673	4,620
Employee Entitlements - Salaries	116,521	78,222	96,040
Employee Entitlements - Leave Accrual	12,330	11,957	11,919
	456,206	125,690	277,704
Payables for Exchange Transactions	456,206	125,690	277,704
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	456,206	125,690	277,704

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income in Advance	-	20,913	-
Family Accounts	5,208	3,130	1,323
	5,208	24,043	1,323

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	72,590	82,410	111,108
Increase to the Provision During the Year	12,641	16,249	16,732
Adjustment to the Provision	-	-	(55,250)
Provision at the End of the Year	85,231	98,659	72,590
Cyclical Maintenance - Current	48,927	74,375	34,389
Cyclical Maintenance - Term	36,304	24,284	38,201
	85,231	98,659	72,590

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	13,691	6,597	13,301
Later than One Year and no Later than Five Years	13,116	7,133	24,193
	26,807	13,730	37,4



17. Funds Held (Owed) for Capital Works Projects

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

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Roofing Repairs & Replacement	<i>in progress</i>	(23,678)	852,000	376,031	-	452,291
Rationalisation H Block	<i>completed</i>	49,465	11,628	61,093	-	-
G Blk Girls Toilet Floor	<i>in progress</i>	5,238	-	10,618	-	(5,380)
Totals		31,025	863,628	447,742	-	446,911

Represented by:

Funds Held on Behalf of the Ministry of Education	452,291
Funds Due from the Ministry of Education	(5,380)
	446,911

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Electrical Upgrade 2018	<i>completed</i>	-	63,495	63,495	-	-
Boiler Burner Replacement	<i>completed</i>	-	7,718	7,718	-	-
Heating Upgrade (Kowhai & Hall)	<i>completed</i>	-	13,458	13,458	-	-
Roofing Repairs & Replacement	<i>in progress</i>	-	-	23,678	-	(23,678)
Rationalisation H Block	<i>in progress</i>	-	58,500	9,035	-	49,465
G Blk Girls Toilet Floor	<i>in progress</i>	-	5,238	-	-	5,238
Block K	<i>completed</i>	(5,346)	-	(5,346)	-	-
Classroom Upgrade Block B	<i>completed</i>	72,879	(64,533)	8,346	-	-
Totals		67,533	83,876	120,384	-	31,025

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.



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	4,180	3,300
Full-time equivalent members	0.15	0.12
<i>Leadership Team</i>		
Remuneration	646,984	471,387
Full-time equivalent members	7.41	4.96
Total key management personnel remuneration	651,164	474,687
Total full-time equivalent personnel	7.56	5.08

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
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
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	-	-
	0.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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



Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

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

(a) A project relating to the re-roofing and cladding of blocks A, B, C, G, I and K, which has been fully funded by the Ministry of Education. \$852,000 has been received at 31 December 2019 of which \$399,709 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments 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:

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	799,678	41,701	115,529
Receivables	136,788	81,954	112,827
Investments - Term Deposits	149,352	229,352	229,352
Total Financial assets measured at amortised cost	<u>1,085,818</u>	<u>353,007</u>	<u>457,708</u>

Financial liabilities measured at amortised cost

Payables	456,206	125,690	277,704
Borrowings - Loans	-	-	-
Finance Leases	24,845	13,730	33,875
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>481,051</u>	<u>139,420</u>	<u>311,579</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. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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. Comparatives

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

27. 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.

- Note 11 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

28. New Plymouth Group Mowing Scheme

Puketapu School is part of a partnership in the New Plymouth Group Mowing Scheme. The mowing scheme is a partnership agreement between 21 schools in Taranaki. Each members share in the scheme is only realisable on winding up of the scheme. If any member withdraws from the scheme and the majority wish to continue, the withdrawing member will forfeit their ownership rights and will not be purchased out by other members. The scheme is administered by Education Services Ltd, and a Management Committee consisting of at least two representatives from the member schools. The balance date for the scheme is 31 March. The partnership is audited by Silks Audit Chartered Accountants Limited.

The School's share of total equity in the scheme has been calculated using management accounts as at 31 December in order to align with the School's financial year.

Total Equity as at 31/12/19	\$	54,243
Puketapu School Share	\$	2,583
Total Equity as at 31/12/18	\$	59,862
Puketapu School Share	\$	2,850



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Puketapu School (the School). The Auditor-General has appointed me, Carolyn Jackson, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 22 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 25 to 32, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Carolyn Jackson
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
New Plymouth, New Zealand

Analysis of Variance Reporting



School Name:	Puketapu School, New Plymouth	School Number:	2223
Strategic Aim:	Strategic Aim 4 - Raising Achievement @ Puketapu School		
Annual Aim:	Continually improve the school's achievement through effective teaching, leadership and governance.		
Target:	Improve learning outcomes for students to get 80% of students at or above their curriculum expectations in the foundational learning areas of Reading, Writing and Mathematics		

READING

NEW ZEALAND CURRICULUM EXPECTATION END OF YEAR REVIEW 2019

OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above		3 (4.29%)	14 (26.92%)	12 (27.27%)	19 (41.30%)	7 (23.33%)	13 (38.24%)	11 (26.83%)	7 (20.59%)	86
At		17 (24.29%)	15 (28.85%)	15 (34.09%)	8 (17.39%)	8 (26.67%)	11 (32.35%)	16 (39.02%)	16 (47.06%)	106
Below		31 (44.29%)	10 (19.23%)	11 (25.00%)	10 (21.74%)	6 (20.00%)	7 (20.59%)	11 (26.83%)	8 (23.53%)	94
Well Below		19 (27.14%)	13 (25.00%)	6 (13.64%)	9 (19.57%)	9 (30.00%)	3 (8.82%)	3 (7.32%)	3 (8.82%)	65
Totals	0	70	52	44	46	30	34	41	34	351

MID YEAR

AT OR ABOVE CURRICULUM
EXPECTATIONS
54%

BELOW CURRICULUM
EXPECTATIONS
46%

END OF YEAR

AT OR ABOVE CURRICULUM
EXPECTATIONS
55%

BELOW CURRICULUM EXPECTATIONS
45%

READING

MALES MID YEAR - AT OR ABOVE - 49% - BELOW - 51%

OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above		1 (3.13%)	9 (34.62%)	8 (36.36%)	10 (37.04%)	2 (14.29%)	4 (25.00%)	6 (25.00%)	2 (9.09%)	42
At		9 (28.13%)	7 (26.92%)	6 (27.27%)	5 (18.52%)	3 (21.43%)	4 (25.00%)	7 (28.17%)	12 (54.55%)	53
Below		13 (40.63%)	4 (15.38%)	4 (18.18%)	6 (22.22%)	5 (35.71%)	7 (43.75%)	9 (37.50%)	6 (27.27%)	54
Well Below		9 (28.13%)	6 (23.08%)	4 (18.18%)	6 (22.22%)	4 (28.57%)	1 (6.25%)	2 (8.33%)	2 (9.09%)	34
Totals	0	32	26	22	27	14	18	24	22	183

END OF YEAR

AT OR ABOVE - 52%

BELOW - 48%

FEMALES MID YEAR - AT OR ABOVE - 60% - BELOW - 40%

OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above		2 (5.26%)	5 (19.23%)	4 (18.18%)	9 (47.37%)	5 (31.25%)	9 (50.00%)	5 (29.41%)	8 (41.67%)	44
At		8 (21.05%)	8 (30.77%)	9 (40.91%)	3 (15.79%)	5 (31.25%)	7 (38.89%)	9 (52.94%)	4 (33.33%)	53
Below		18 (47.37%)	6 (23.08%)	7 (31.82%)	4 (21.05%)	1 (6.25%)		2 (11.76%)	2 (16.67%)	40
Well Below		10 (26.32%)	7 (26.92%)	2 (9.09%)	3 (15.79%)	5 (31.25%)	2 (11.11%)	1 (5.88%)	1 (8.33%)	31
Totals	0	38	26	22	19	16	18	17	12	168

END OF YEAR

AT OR ABOVE - 58%

BELOW - 42%

READING

MĀORI MID YEAR - AT OR ABOVE - 46% - BELOW - 54%

OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above	2 (6.90%)	6 (27.27%)	5 (25.00%)	6 (30.00%)	5 (28.41%)	3 (15.00%)	3 (20.00%)	3 (20.00%)	3 (20.00%)	30
At	6 (20.69%)	7 (31.82%)	7 (33.00%)	4 (20.00%)	1 (5.00%)	6 (33.29%)	9 (45.00%)	7 (46.67%)	7 (46.67%)	47
Below	12 (41.38%)	3 (13.64%)	3 (15.00%)	3 (15.00%)	2 (10.18%)	3 (17.65%)	5 (25.00%)	3 (20.00%)	3 (20.00%)	34
Well Below	9 (31.03%)	6 (27.27%)	5 (25.00%)	7 (35.00%)	8 (42.79%)	3 (17.65%)	3 (15.00%)	2 (13.33%)	2 (13.33%)	43
Totals	6	29	22	20	11	17	20	15	15	154

END OF YEAR

AT OR ABOVE - 50%
BELOW - 50%

NZ EUROPEAN MID YEAR - AT OR ABOVE - 62% - BELOW - 38%

OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above	1 (3.00%)	6 (27.27%)	6 (33.33%)	11 (52.38%)	8 (35.71%)	4 (44.44%)	7 (38.89%)	3 (20.00%)	3 (20.00%)	43
At	8 (24.24%)	6 (27.27%)	6 (33.33%)	4 (18.05%)	6 (42.86%)	2 (22.22%)	7 (38.89%)	7 (46.67%)	7 (46.67%)	46
Below	17 (51.52%)	5 (22.73%)	5 (27.78%)	5 (23.81%)	2 (14.29%)	3 (33.33%)	4 (22.22%)	5 (33.33%)	5 (33.33%)	46
Well Below	7 (21.21%)	5 (22.73%)	1 (5.56%)	1 (4.76%)	1 (7.14%)					15
Totals	0	33	22	18	21	14	9	18	15	150

END OF YEAR

AT OR ABOVE - 59%
BELOW - 41%

PASIFIKA MID YEAR - AT OR ABOVE - 60% - BELOW - 40% (Note: 10 students)

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

END OF YEAR

AT OR ABOVE - 50%
BELOW - 50%

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>SCHOOLWIDE</p> <p>RIMU (Y0-1)</p> <ul style="list-style-type: none"> Visuals for decoding skills (eagle eye, trying lion etc) Yolanda Sorryl - our students who have been hard to shift have made significant gains in their alphabet knowledge Targeted teaching through modelled writing / big books Accelerated progress with our target students - not quite at the 'green' benchmark, but very close to this. We predict they will continue with this accelerated progress next year now they have strong foundations (TAI) Dispositions towards reading has significantly improved in class Buddy reading, daily read to self Students working with Caroline Den McKay or Flo Harris for explicit additional phonics teaching (alphabet sounds, blending and segmenting) <p>TOTARA (Y2-3)</p> <ul style="list-style-type: none"> Pleasing progress made - moved from 44% mid year to 63% EOY. 	<p>SCHOOLWIDE</p> <p>MID YEAR 2019</p> <p>AT OR ABOVE CURRICULUM EXPECTATIONS (54%)</p> <p>BELOW CURRICULUM EXPECTATIONS (46%)</p> <p>END OF YEAR 2019</p> <p>AT OR ABOVE CURRICULUM EXPECTATIONS (55%)</p> <p>BELOW CURRICULUM EXPECTATIONS (45%)</p> <p>RIMU (Y0-1) At or above expectation End of Year - 27.38% (20/73 students)</p> <p>TOTARA (Y2-3) <u>At or Above Expectation</u> End of Year 63% (59/93 Students)</p> <p>KOWHAI (Y4-6) <u>At or Above Expectation</u> End of Year – 60% (66/110 students)</p> <p>KAURI (Y7-8)</p>	<p>SCHOOLWIDE</p> <p>We did not achieve our 80% target for students in Reading. We achieved stability in achievement rates in Reading while having a growing roll. We have grown significantly (50+ students) each year for the past three years.</p> <p>In the Rimu (Y0-1) we had over 50 new students there and many of them have come into the school as well below the curriculum expectation. In saying that, we are really pleased with their social transition to school and we are confident that their dispositions to learning will put them in good stead for their older years at Puketapu School.</p> <p>KOWHAI (Y4-6) <u>At or Above Expectation</u> Mid Year - 57% (51 students) End of Year – 60% (66/110 students)</p> <p>We were pleased with new students being enrolled into this area and the Year 4-6 team still maintaining progress for their learners while accelerating others to gain a +3% achievement gain.</p> <p>KAURI (Y7-8)</p>	<p>SCHOOLWIDE</p> <p>Continue to focus on:</p> <ul style="list-style-type: none"> High Expectations (Teacher and Student Efficacy) Strong Teacher Capability Learning Goals that focus students on specific target for reading Daily Reading (Tuakana/Teina, Daily 5, Teacher Read, Read & Feed) Transition to School Programmes – continue to work with whanau when they enrol at our school <p>Add in:</p> <ul style="list-style-type: none"> Yolanda Sorryl PD and Resourcing for Y0-3 Release Learning Leaders & AP to develop coherent learning pathways for Reading and Writing TAI to focus on Literacy <p>RIMU (Y0-1)</p> <ul style="list-style-type: none"> PD across Rimu and Totara team for Yolanda Sorryl Phonics

<ul style="list-style-type: none"> There has been significant accelerated progress made by some students who are now meeting their year level curriculum, expectations. Accelerated progress by others in terms of their previous performance as a Year 1 or 2). (Target Students through IAI) Tuakana Teina with senior students has had a significant impact, not only with building students confidence and belief in themselves within reading, but also building relationships across teams. Daily 5 - allowing for multiple opportunities to read within a day e.g. read to self, with a buddy and within reading rotations Having learning goals that focus students on specific target for reading Significant shifts evident by students with colour word rings. Daily practice has supported the identification and instant recall of basic fast words during reading. Whanau Support - mums on a Friday <p>KOWHAI (Y4-6)</p> <ul style="list-style-type: none"> Guided reading groups Target students working with Literacy Teacher - using these 	<p>At or Above Expectation End of Year - 67% (50/75 students)</p>	<p>At or Above Expectation Mid Year – 51% (39 students) End of Year - 67% (50/75 students)</p> <p>The Kauri (Y7-8) team were able to gain a result of +16% in Reading for their team. They were able to link in their learning through real life learning situations, use technology to support their learning, link learning to their goals and have high expectations.</p> <p>What strategies worked well and had a significant impact on progress?</p> <ul style="list-style-type: none"> High Expectations (Teacher and Student Efficacy) Teacher Capability Learning Goals that focus students on specific target for reading Daily Reading (Tuakana/Teina, Daily 5, Teacher Read, Read & Feed) 	<ul style="list-style-type: none"> Develop sight word knowledge Look at what information/data we want to collect on entry to school (some of the current SEA is not relevant) Develop a way of recording dispositions to learning Learning pathway at Puketapu School <p>TOTARA (Y2-3)</p> <ul style="list-style-type: none"> Development in collaboration with Rimu a Literacy Learning Pathway for Puketapu School PD across Rimu and Totara team for Yolanda Sorryl Phonics Continue with Home Reading journals Continue with tuakana teina to support reading mileage Learning Dispositions - finding a way to measure these as a team <p>KOWHAI (Y4-6)</p> <ul style="list-style-type: none"> Look at comprehension and how we want to extend this. Incorporate Caroline specific work into the classroom.
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<p>structured plans for other groups</p> <ul style="list-style-type: none"> Buddy readers RTLit structured lessons given to teachers <p>KAURI (Y7-8)</p> <ul style="list-style-type: none"> High expectations of students; Reading time is expected and valued Explicit teaching linked to student goals Student ownership of these goals Quality feedback from assessment and work Explicit teaching of Growth Mindset to build an understanding of and to shift dispositions Use of technology as a tool to support , e.g. Epic Reading to engage reluctant readers 	<ul style="list-style-type: none"> More buddy reading with more students. Link Kaupapa more specifically to the curriculum <p>KAURI (Y7-8)</p> <ul style="list-style-type: none"> Continue to intentionally teach small guided groups based on individual/group needs Continue to develop Student Voice in reading material for class library Build resources for senior students including sets of high interest chapter books for group work Develop Read to Self Programme including external and/or intrinsic to develop positive reading behaviour
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Planning for next year:

Literacy Conference (Term 3 School Break)
 Funding of a Literacy Support Teacher (0.3)
 Resourcing Learning Leaders Release Day (Thursday)

Reading Target: 15% raise in achievement – 55% to 70% (1% - 4 students per class – 60 students schoolwide)

Statement on Kiwisport Funding 2019

"KiwiSport monitoring — what reporting information you need to provide

Your school needs to include a short statement in your annual report on how KiwiSport funding has been used to increase students' participation in organised sport."

The Kiwisport component of the School's operational grant for 2019 was \$5,334.55

Sport has generally been promoted for its positive impact on young people's physical health. An increasing body of international evidence suggests that increased participation in sport and physical activity can also lead to improved academic and social outcomes, benefiting students, schools and communities.

The Kiwisport Funding was spent by the school on resourcing a Learning Assistant to organise sport (rugby, TGFU indoor games when wet, basketball, touch rugby, rugby league and ripper rugby) with the students at morning and lunch play (30 minutes every playtime). This learning assistant also takes our sports teams for interschool sports training and tournaments.

We also resourced a management unit for one of our teachers to be the Sports Co-ordinator and this has played a good part in developing our teams here at Puketapu School.

We continue to see a large percentage of our students playing in the local Bell Block Touch Rugby Competition. We had 13 teams with over 130 students playing. This has also increased the number of coaches in our school too.

In 2019 as a school, we continued to have the same amount of teams in netball, basketball, inline hockey and indoor netball. We have some of our students playing rugby league and rugby union for the local Bell Block and New Plymouth sports clubs.

In 2020 we will continue this strategy of playing sport in morning and lunch playtime as I believe the better the playtime sport is, the better the participation in organised sport.

Thank you for the Kiwisport funding for our kura. This putea makes a big difference in the well being of our children inside and outside of school.

Nga mihi

Ngatai Walker (Tumuaki - Puketapu School)