

PUKETAPU SCHOOL (NEW PLYMOUTH)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	2223
Principal:	Ngatai Walker
School Address:	Dillon Drive, Bell Block
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	Term Expires/ Expired
Mike Warring	Chairperson	Elected	Aug 2020
Paul Rauputu	Chairperson	Elected	May 2022
Ngatai Walker	Principal	ex Officio	
Hayley Adams	Parent Rep	Elected	May 2022
Shannen Robinson	Parent Rep	Elected	May 2022
Stephanie Julian	Parent Rep	Co-opted	May 2022
Kellie Minnell	Staff Rep	Elected	Jun 2020
Avon Lewis	Staff Rep	Elected	May 2022
Marnie Reinfelds	Student Rep	Elected	May 2022

Accountant / Service Provider: Education Services Ltd

PUKETAPU SCHOOL (NEW PLYMOUTH)

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Puketapu School (New Plymouth)

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

PAUL RAUPUTU

Full Name of Board Chairperson



Signature of Board Chairperson

19.05.21

Date:

NGATAI WALKER

Full Name of Principal



Signature of Principal

19.05.21

Date:

Puketapu School (New Plymouth)
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,995,223	2,374,798	2,630,660
Locally Raised Funds	3	63,288	37,340	88,349
Interest income		3,700	5,500	5,593
		<u>3,062,211</u>	<u>2,417,638</u>	<u>2,724,602</u>
Expenses				
Locally Raised Funds	3	41,713	29,400	66,348
Learning Resources	4	2,126,278	1,643,984	1,872,348
Administration	5	190,807	184,482	188,143
Finance		2,320	2,076	3,326
Property	6	503,324	501,717	498,755
Depreciation	7	61,762	55,562	59,591
Loss on Disposal of Property, Plant and Equipment		125	-	2,645
		<u>2,926,329</u>	<u>2,417,221</u>	<u>2,691,156</u>
Net Surplus / (Deficit) for the year		135,882	417	33,446
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>135,882</u></u>	<u><u>417</u></u>	<u><u>33,446</u></u>

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

Puketapu School (New Plymouth)
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>422,794</u>	<u>389,589</u>	<u>385,940</u>
Total comprehensive revenue and expense for the year		135,882	417	33,446
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,408
Equity at 31 December	23	<u>558,676</u>	<u>390,006</u>	<u>422,794</u>
Retained Earnings		558,676	390,006	422,794
Equity at 31 December		<u>558,676</u>	<u>390,006</u>	<u>422,794</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 (New Plymouth)
Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	654,399	96,624	799,678
Accounts Receivable	9	141,122	112,827	136,788
GST Receivable		2,701	23,670	53,602
Prepayments		12,008	10,173	11,352
Inventories	10	2,887	2,965	3,563
Investments	11	149,352	229,352	149,352
		<u>962,469</u>	<u>475,611</u>	<u>1,154,335</u>
Current Liabilities				
Accounts Payable	13	227,368	277,704	456,206
Revenue Received in Advance	14	19,653	1,323	5,208
Provision for Cyclical Maintenance	15	47,663	34,389	48,927
Finance Lease Liability - Current Portion	16	11,948	11,644	12,537
Funds held for Capital Works Projects	17	346,616	-	446,911
		<u>653,248</u>	<u>325,060</u>	<u>969,789</u>
Working Capital Surplus/(Deficit)		309,221	150,551	184,546
Non-current Assets				
Property, Plant and Equipment	12	289,005	293,985	286,860
		<u>289,005</u>	<u>293,985</u>	<u>286,860</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	29,875	32,299	36,304
Finance Lease Liability	16	9,675	22,231	12,308
		<u>39,550</u>	<u>54,530</u>	<u>48,612</u>
Net Assets		<u>558,676</u>	<u>390,006</u>	<u>422,794</u>
Equity		<u>558,676</u>	<u>390,006</u>	<u>422,794</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 (New Plymouth)
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		885,874	711,337	672,013
Locally Raised Funds		77,662	35,640	106,045
Goods and Services Tax (net)		50,901	-	(29,932)
Payments to Employees		(405,211)	(315,453)	(362,913)
Payments to Suppliers		(347,212)	(354,662)	(315,400)
Cyclical Maintenance Payments in the year		(10,097)	(38,500)	-
Interest Paid		(2,320)	(2,076)	(3,326)
Interest Received		4,736	5,500	6,749
Net cash from/(to) Operating Activities		254,333	41,786	73,236
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(53,860)	(47,000)	(73,613)
Proceeds from Sale of Investments		-	-	80,000
Net cash from/(to) Investing Activities		(53,860)	(47,000)	6,387
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,408
Finance Lease Payments		(9,767)	(13,691)	(9,768)
Funds Held for Capital Works Projects		(335,985)	-	610,886
Net cash from/(to) Financing Activities		(345,752)	(13,691)	604,526
Net increase/(decrease) in cash and cash equivalents		(145,279)	(18,905)	684,149
Cash and cash equivalents at the beginning of the year	8	799,678	115,529	115,529
Cash and cash equivalents at the end of the year	8	654,399	96,624	799,678

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.

Puketapu School (New Plymouth)

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Puketapu School (New Plymouth) (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 15.

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.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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 (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) 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.

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.

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 held under a Finance Lease	Term of 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. Its 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

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 the School's 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 Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, 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.

Borrowings include but are 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.

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	663,384	630,655	519,636
Teachers' Salaries Grants	1,748,357	1,294,638	1,562,845
Use of Land and Buildings Grants	373,490	368,823	366,876
Resource Teachers Learning and Behaviour Grants	3,163	-	-
Other MoE Grants	179,180	54,282	162,509
Other Government Grants	27,649	26,400	18,794
	<u>2,995,223</u>	<u>2,374,798</u>	<u>2,630,660</u>

The school has opted in to the donations scheme for this year. Total amount received was \$53,850.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	3,521	1,000	6,335
Bequests & Grants	23,130	21,540	19,720
Activities	26,206	4,400	50,888
Trading	9,331	8,000	10,858
Fundraising	1,100	2,400	548
	<u>63,288</u>	<u>37,340</u>	<u>88,349</u>
Expenses			
Activities	32,408	21,400	55,810
Trading	9,305	8,000	10,538
	<u>41,713</u>	<u>29,400</u>	<u>66,348</u>
<i>Surplus for the year Locally raised funds</i>	<u>21,575</u>	<u>7,940</u>	<u>22,001</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	60,213	102,640	39,374
Library Resources	1,655	2,020	1,684
Employee Benefits - Salaries	2,037,984	1,498,824	1,815,252
Staff Development	7,520	17,000	11,891
Book Room Resources	17,776	20,000	1,619
Extra Curricular Activities	1,130	3,500	2,528
	<u>2,126,278</u>	<u>1,643,984</u>	<u>1,872,348</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,345	5,345	5,338
Board of Trustees Fees	3,520	3,850	4,180
Board of Trustees Expenses	1,958	2,350	3,081
Communication	6,098	6,950	6,617
Consumables	10,285	5,000	13,511
Operating Lease	-	2,000	-
Other	29,399	24,420	26,990
Employee Benefits - Salaries	112,842	111,267	110,916
Insurance	7,395	8,000	7,550
Service Providers, Contractors and Consultancy	13,965	15,300	9,960
	<u>190,807</u>	<u>184,482</u>	<u>188,143</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	62,248	58,500	55,274
Cyclical Maintenance Expense	2,404	16,349	12,641
Grounds	21,640	17,500	13,810
Heat, Light and Water	19,351	18,107	19,344
Rates	2,625	2,624	2,624
Repairs and Maintenance	16,737	17,814	24,718
Use of Land and Buildings	373,490	368,823	366,876
Security	4,829	2,000	3,468
	<u>503,324</u>	<u>501,717</u>	<u>498,755</u>

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

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	10,543	9,788	10,498
Furniture and Equipment	20,226	15,639	16,773
Information and Communication Technology	15,714	15,295	16,404
Leased Assets	12,714	12,020	12,892
Library Resources	2,565	2,820	3,024
	<u>61,762</u>	<u>55,562</u>	<u>59,591</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	654,399	96,624	799,678
Cash and cash equivalents for Statement of Cash Flows	<u>654,399</u>	<u>96,624</u>	<u>799,678</u>

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

Of the \$654,399 Cash and Cash Equivalents \$358,850 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$654,399 Cash and Cash Equivalents, \$15,000 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	71	13,811	-
Receivables from the Ministry of Education	-	-	18,447
Banking Staffing Underuse	1,675	-	-
Interest Receivable	784	2,976	1,820
Teacher Salaries Grant Receivable	138,592	96,040	116,521
	<u>141,122</u>	<u>112,827</u>	<u>136,788</u>
Receivables from Exchange Transactions	855	16,787	1,820
Receivables from Non-Exchange Transactions	140,267	96,040	134,968
	<u>141,122</u>	<u>112,827</u>	<u>136,788</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	1,204	1,415	1,448
Uniforms	1,683	1,550	2,115
	<u>2,887</u>	<u>2,965</u>	<u>3,563</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	149,352	229,352	149,352
Total Investments	<u>149,352</u>	<u>229,352</u>	<u>149,352</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	149,205	-	-	-	(10,543)	138,663
Furniture and Equipment	65,269	53,809	-	-	(20,226)	98,854
Information and Communication Tech	40,776	-	(125)	-	(15,714)	24,936
Leased Assets	22,054	10,174	-	-	(12,714)	19,512
Library Resources	9,556	49	-	-	(2,565)	7,040
Balance at 31 December 2020	286,860	64,032	(125)	-	(61,762)	289,005

The net carrying value of equipment held under a finance lease is \$19,512 (2019: \$22,054)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	318,343	(179,680)	138,663
Furniture and Equipment	420,305	(321,451)	98,854
Information and Communication	91,903	(66,967)	24,936
Leased Assets	43,128	(23,616)	19,512
Library Resources	125,403	(118,363)	7,040
Balance at 31 December 2020	999,082	(710,077)	289,005

	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

The net carrying value of equipment held under a finance lease is \$22,054 (2018: \$31,674)

	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

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	72,166	160,162	322,141
Accruals	5,345	4,963	5,214
Banking Staffing Overuse	-	4,620	-
Employee Entitlements - Salaries	138,592	96,040	116,521
Employee Entitlements - Leave Accrual	11,265	11,919	12,330
	<u>227,368</u>	<u>277,704</u>	<u>456,206</u>
Payables for Exchange Transactions	227,368	277,704	456,206
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>227,368</u>	<u>277,704</u>	<u>456,206</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income in Advance	15,000	-	-
Family Accounts	4,653	1,323	5,208
	<u>19,653</u>	<u>1,323</u>	<u>5,208</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	85,231	50,339	72,590
Increase to the Provision During the Year	15,558	16,349	12,641
Adjustment to the Provision	(13,154)	-	-
Use of the Provision During the Year	(10,097)	-	-
Provision at the End of the Year	<u>77,538</u>	<u>66,688</u>	<u>85,231</u>
Cyclical Maintenance - Current	47,663	34,389	48,927
Cyclical Maintenance - Term	29,875	32,299	36,304
	<u>77,538</u>	<u>66,688</u>	<u>85,231</u>

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:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	13,580	11,644	13,691
Later than One Year and no Later than Five Years	10,373	22,231	13,116
	<u>23,953</u>	<u>33,875</u>	<u>26,807</u>

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:

2020		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Roofing Repairs & Replacement	<i>in progress</i>	452,291	1,848	(460,353)	-	(6,214)
G Blk Girls Toilet Floor	<i>in progress</i>	(5,380)	-	(640)	-	(6,020)
A & F Block Alterations	<i>in progress</i>	-	119,992	(115,363)	-	4,629
A Block Admin Alts	<i>in progress</i>	-	223,908	(27,150)	-	196,758
Roll Growth Classrooms	<i>in progress</i>	-	200,000	(42,537)	-	157,463
Totals		446,911	545,748	(646,043)	-	346,616

Represented by:

Funds Held on Behalf of the Ministry of Education	358,850
Funds Due from the Ministry of Education	(12,234)
	346,616

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

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,520	4,180
Full-time equivalent members	0.17	0.15
<i>Leadership Team</i>		
Remuneration	602,177	646,984
Full-time equivalent members	4.11	7.41
Total key management personnel remuneration	605,697	651,164
Total full-time equivalent personnel	4.28	7.56

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	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 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	-
	1.00	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:

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

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

\$976,181 contract for the Roofing Repairs & Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$853,848 has been received of which \$860,062 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$11,267 contract for the G Blk Girls Toilet Floor as agent for the Ministry of Education. This project is fully funded by the Ministry and \$5,238 has been received of which \$11,258 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$133,324 contract for the A & F Block Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$119,992 has been received of which \$115,363 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$248,787 contract for the A Block Admin Alts as agent for the Ministry of Education. This project is fully funded by the Ministry and \$223,908 has been received of which \$27,150 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$2,000,000 contract for the Roll Growth Classrooms as agent for the Ministry of Education. This project is fully funded by the Ministry and \$200,000 has been received of which \$42,537 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019: (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 as 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 2020 (Operating commitments at 31 December 2019: 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	654,399	96,624	799,678
Receivables	141,122	112,827	136,788
Investments - Term Deposits	149,352	229,352	149,352
Total Financial assets measured at amortised cost	<u>944,873</u>	<u>438,803</u>	<u>1,085,818</u>

Financial liabilities measured at amortised cost

Payables	227,368	277,704	456,206
Borrowings - Loans	-	-	-
Finance Leases	21,623	33,875	24,845
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>248,991</u>	<u>311,579</u>	<u>481,051</u>

25. Events After Balance Date

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

26. Comparatives

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

27. New Plymouth Group Mowing Scheme

Puketapu School is a partner in the New Plymouth Group Mowing Scheme. The mowing scheme is a partnership agreement between 21 schools in Taranaki. Each member's 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 2021. 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

Total Equity as at 31/12/20	\$	52,423
Puketapu School Share	\$	2,496
Total Equity as at 31/12/19	\$	54,243
Puketapu School Share	\$	2,583

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PUKETAPU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020, 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 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 19 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 25 to 28, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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

Statement on Kiwisport Funding 2020

"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 2020 was \$5,720.40.

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 continue 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 16 teams with over 160 students playing which was an increase of 30 students this year. This has also increased the number of coaches in our school too.

In 2020 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 2021 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)

Analysis of Variance Reporting



School Name:	Puketapu School (New Plymouth)	School Number:	2223`
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Strategic Aim:	Enhance Quality Teaching & Learning - improve teaching pedagogy to enhance all staff and student learning outcomes.														
Annual Aim:	Raise Schoolwide Reading Achievement by 15%														
Target:	Raise Schoolwide Reading Achievement by 15%														
Baseline Data:	<p>Reading</p> <table border="1"> <tr> <td>All students EoY 2019</td> <td>51% at or above</td> <td>Maori EoY 2019</td> <td>45% at or above</td> <td>NZ European EoY 2019</td> <td>57% at or above</td> </tr> <tr> <td>Male EoY 2019</td> <td>49% at or above</td> <td>Female EoY 2019</td> <td>53% at or above</td> <td>All Students who started at this school EoY 2019</td> <td>48% at or above</td> </tr> </table>			All students EoY 2019	51% at or above	Maori EoY 2019	45% at or above	NZ European EoY 2019	57% at or above	Male EoY 2019	49% at or above	Female EoY 2019	53% at or above	All Students who started at this school EoY 2019	48% at or above
All students EoY 2019	51% at or above	Maori EoY 2019	45% at or above	NZ European EoY 2019	57% at or above										
Male EoY 2019	49% at or above	Female EoY 2019	53% at or above	All Students who started at this school EoY 2019	48% at or above										

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>Teaching As Inquiry (TAI) focussed on Reading and Learning Dispositions</p> <p>We focussed on individual personal and academic learning pathways for our Target Students</p> <p>Year 2-3: accelerated progress End TAI Term 4: 65% (13/20)</p> <p>Year 4-6: accelerated progress End TAI Term 4: 95% (20/22)</p> <p>Year 7-8: accelerated End TAI Term 4: 58% (7/12)</p> <p>School wide: accelerated progress End TAI Term 4: 76% (40/54)</p> <p>Literacy Specialist: Caroline Den-McKay – individual programmes with students and coaching teachers knowledge of teaching literacy/phonics</p> <p>TSB Grant RTLit (Jo Francis Alles) and Learning Assistant (Jay Lane) to deliver individual reading programmes for students</p> <p>Maths Specialist Teacher (MST) Shirlene Paterson (including DMIC) – individual learning programmes for students lifting their</p>	<p>Reading Achievement Data</p> <p>All students EoY 2019 51% at or above EoY 2020 (Oct) 59% at or above (+ 8%) EoY 2020 (Nov) 61% at or above (+ 10%)</p> <p>Maori EoY 2019 45% at or above EoY 2020 (Oct) 53% at or above (+ 8%) EoY 2020 (Nov) 52% at or above (+ 7%)</p> <p>NZ European EoY 2019 57% at or above EoY 2020 (Oct) 65% at or above (+ 8%) EoY 2020 (Nov) 66% at or above (+ 9%)</p> <p>Male EoY 2019 49% at or above EoY 2020 (Oct) 58% at or above (+ 9%) EoY 2020 (Nov) 59% at or above (+ 10%)</p> <p>Female EoY 2019 53% at or above EoY 2020 (Oct) 62% at or above (+ 9%) EoY 2020 (Nov) 63% at or above (+ 10%)</p> <p>All Students who started at this school EoY 2019 48% at or above EoY 2020 (Oct) 57% at or above (+ 9%) EoY 2020 (Nov) 61% at or above (+ 13%)</p>	<p>Target: Raise Schoolwide Reading Achievement by 15%</p> <p>Result Reading Achievement Data EoY 2019 51% at or above EoY 2020 (Nov) 61% at or above (+10%)</p> <p>All Students who started at this school EoY 2019 48% at or above EoY 2020 (Nov) 61% at or above (+ 13%)</p> <p>Variance: -5% (all students) -2% (all students who started at school)</p> <p>Summary: We are delighted as a school to have made this progress in reading this year. We have had 7 weeks of COVID19 learning either at school or at home. This equates to 17.5% of the school year being disrupted in some way and we still achieved accelerated progress in 76% of our Target Learners throughout the year and an increase of 10% schoolwide and 13% in the students that started at our school.</p> <p>We have found the best strategies are a combination of:</p> <ul style="list-style-type: none"> Individual learning programmes delivered by our Literacy Specialist Teacher and Learning Assistants (coached by our RTLit) 	<p>2021</p> <p>We will continue with:</p> <ul style="list-style-type: none"> Literacy Specialist: Caroline Den-McKay – individual programmes with students and coaching teachers knowledge of teaching literacy/phonics TSB Grant RTLit (Jo Francis Alles) and Learning Assistant (Jay Lane) to deliver individual reading programmes for students Maths Specialist Teacher (MST) Shirlene Paterson (including DMIC) – individual learning programmes for students lifting their learning dispositions which we believe lifted their learning in all areas. Yolanda Sorryl Phonics Programme (Year 0 – 3) Investing in Junior and Senior Reading Books - \$20,000 <p>2021 (New)</p> <p>We will:</p> <ul style="list-style-type: none"> continue our mahi around creating our Literacy teaching and learning norms called: ‘Literacy @ Puketapu’ A more collaborative approach to teacher planning to create more consistency across the teams. Continue to research the Structured Literacy Approach and introduce aspects of that alongside our phonics programme.

learning dispositions which we believe lifted their learning in all areas.

Yolanda Sorryl Phonics Programme
(Year 0 – 3)

Investing in Junior and Senior Reading Books - \$20,000

- Coaching teachers in Effective Literacy practice – PCT Mentor Teachers, Team Leaders, Literacy Specialist and Mathematics Specialist
- Lifting learning dispositions in class

Planning for next year:

See Evaluation (where to next)