

Tuakau School

Annual Report for the year ended 31 December 2019

Ministry Number:	1539
Principal:	Bathsheba Tofilau
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Tuakau School

Annual Report

For the year ended 31 December 2019

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Tuakau 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.

Kandi Awhina Maxine Ngataki
Full Name of Board Chairperson

Bathsheba Rosalia Malo Tofila
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

10.06.2020
Date:

10.06.2020
Date:

Tuakau 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	2,317,968	2,370,029	2,231,486
Locally Raised Funds	3	47,131	23,900	27,200
Interest Income		2,264	1,800	3,172
		<u>2,367,363</u>	<u>2,395,729</u>	<u>2,261,858</u>
Expenses				
Locally Raised Funds	3	27,487	21,000	23,948
Learning Resources	4	1,458,595	1,778,850	1,501,758
Administration	5	103,903	96,500	92,872
Finance		716	600	799
Property	6	638,485	418,000	616,692
Depreciation	7	35,395	45,000	42,782
Loss on Disposal of Property, Plant and Equipment		-	-	163
		<u>2,264,581</u>	<u>2,359,950</u>	<u>2,279,014</u>
Net Surplus / (Deficit) for the year		102,782	35,779	(17,156)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>102,782</u>	<u>35,779</u>	<u>(17,156)</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.

Tuakau School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		258,738	258,738	272,439
Total comprehensive revenue and expense for the year		102,782	35,779	(17,156)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,455
Equity at 31 December	22	361,520	294,517	258,738
Retained Earnings		361,520	294,517	258,738
Equity at 31 December		361,520	294,517	258,738

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.

Tuakau School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	248,502	140,642	81,066
Accounts Receivable	9	99,567	76,000	79,490
GST Receivable		-	2,000	2,137
Prepayments		550	5,000	4,996
Inventories	10	3,771	6,000	5,933
		<u>352,390</u>	<u>229,642</u>	<u>173,622</u>
Current Liabilities				
GST Payable		7,117	-	-
Accounts Payable	12	91,871	98,200	99,612
Revenue Received in Advance	13	822	-	581
Finance Lease Liability - Current Portion	15	2,976	-	5,277
Funds Held for Capital Works Projects	16	61,563	-	12
		<u>164,349</u>	<u>98,200</u>	<u>105,482</u>
Working Capital Surplus/(Deficit)		<u>188,041</u>	<u>131,442</u>	<u>68,140</u>
Non-current Assets				
Property, Plant and Equipment	11	215,886	203,168	221,968
		<u>215,886</u>	<u>203,168</u>	<u>221,968</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	39,785	39,785	29,842
Finance Lease Liability	15	2,622	308	1,528
		<u>42,407</u>	<u>40,093</u>	<u>31,370</u>
Net Assets		<u>361,520</u>	<u>294,517</u>	<u>258,738</u>
Equity	22	<u>361,520</u>	<u>294,517</u>	<u>258,738</u>

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

Tuakau 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		633,427	582,029	624,385
Locally Raised Funds		44,332	26,689	26,948
Goods and Services Tax (net)		9,254	137	(20,470)
Payments to Employees		(329,621)	(295,120)	(409,103)
Payments to Suppliers		(222,360)	(222,650)	(219,862)
Interest Paid		(716)	(600)	(799)
Interest Received		2,089	1,800	3,172
Net cash from Operating Activities		136,405	92,285	4,271
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(163)
Purchase of PPE (and Intangibles)		(23,943)	(69,844)	(40,485)
Net cash from Investing Activities		(23,943)	(69,844)	(40,648)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,455
Finance Lease Payments		(6,577)	37,147	(1,951)
Funds Held for Capital Works Projects		61,551	(12)	(148,428)
Net cash from Financing Activities		54,974	37,135	(146,924)
Net increase/(decrease) in cash and cash equivalents		167,436	59,576	(183,301)
Cash and cash equivalents at the beginning of the year	8	81,066	81,066	264,367
Cash and cash equivalents at the end of the year	8	248,502	140,642	81,066

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

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

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

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

Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

Use of Land and Buildings Expense

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

Finance Lease Payments

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

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

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

Prior Year Policy

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

Inventories

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

Investments

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

Prior Year Policy

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

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

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

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

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements - Crown	40 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

Accounts Payable

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

Employee Entitlements

Short-term employee entitlements

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

Revenue Received in Advance

Revenue received in advance relates to fees received from students 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Provision for Cyclical Maintenance

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

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

Financial Assets and Liabilities

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

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

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

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services Received In-Kind

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

Tuakau School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	540,490	506,329	516,191
Teachers' Salaries Grants	1,167,725	1,500,000	1,125,233
Use of Land and Buildings Grants	508,854	288,000	481,868
Resource Teachers Learning and Behaviour Grants	735	1,200	1,714
Other MoE Grants	100,164	42,500	71,851
Other Government Grants	-	32,000	34,629
	2,317,968	2,370,029	2,231,486

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	19,085	2,700	3,983
Activities	1,459	100	543
Trading	18,335	21,000	16,463
Fundraising	6,653	-	3,466
Other Revenue	1,599	100	2,745
	47,131	23,900	27,200
Expenses			
Activities	-	-	2,573
Trading	22,182	21,000	19,087
Fundraising (Costs of Raising Funds)	5,305	-	2,288
	27,487	21,000	23,948
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	19,644	2,900	3,252

4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	27,873	34,600	31,964
Equipment Repairs	-	200	174
Information and Communication Technology	30,278	30,050	29,387
Library Resources	115	500	317
Employee Benefits - Salaries	1,391,733	1,697,500	1,425,646
Staff Development	8,596	16,000	14,270
	1,458,595	1,778,850	1,501,758

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,692	4,500	5,526
Board of Trustees Fees	4,090	4,000	4,860
Board of Trustees Expenses	12,288	14,700	5,937
Communication	3,153	4,100	4,528
Consumables	7,853	7,900	9,028
Operating Lease	7,365	4,200	4,755
Other	15,001	11,550	8,253
Employee Benefits - Salaries	38,810	36,200	43,554
Insurance	3,321	3,850	935
Service Providers, Contractors and Consultancy	6,330	5,500	5,496
	<u>103,903</u>	<u>96,500</u>	<u>92,872</u>

6 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,041	8,000	8,359
Consultancy and Contract Services	-	-	-
Cyclical Maintenance Expense	9,943	10,000	13,302
Grounds	8,604	6,000	10,075
Heat, Light and Water	17,247	15,500	15,765
Rates	4,197	3,500	1,906
Repairs and Maintenance	18,102	21,000	22,711
Use of Land and Buildings	508,854	288,000	481,868
Security	5,819	6,000	5,750
Employee Benefits - Salaries	57,678	60,000	56,956
	<u>638,485</u>	<u>418,000</u>	<u>616,692</u>

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

7 Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	3,666	4,000	3,873
Furniture and Equipment	12,308	29,500	12,666
Information and Communication Technology	11,044	2,500	16,982
Leased Assets	5,891	6,500	6,552
Library Resources	2,486	2,500	2,709
	<u>35,395</u>	<u>45,000</u>	<u>42,782</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	218,502	50,642	81,066
Short-term Bank Deposits	30,000	90,000	-
Cash and cash equivalents for Cash Flow Statement	<u>248,502</u>	<u>140,642</u>	<u>81,066</u>

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

9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	6,410	-	3,370
Interest Receivable	175	-	-
Bank Staffing Underuse	7,962	-	-
Teacher Salaries Grant Receivable	85,020	76,000	76,120
	<u>99,567</u>	<u>76,000</u>	<u>79,490</u>
Receivables from Exchange Transactions	6,585	-	3,370
Receivables from Non-Exchange Transactions	92,982	76,000	76,120
	<u>99,567</u>	<u>76,000</u>	<u>79,490</u>

10 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,351	1,500	1,351
School Uniforms	2,420	4,500	4,582
	<u>3,771</u>	<u>6,000</u>	<u>5,933</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	102,579	-	-	-	(3,666)	98,913
Furniture and Equipment	64,151	8,893	-	-	(12,308)	60,736
Information and Communication Technology	29,820	14,128	-	-	(11,044)	32,904
Leased Assets	6,455	5,370	-	-	(5,891)	5,934
Library Resources	18,963	922	-	-	(2,486)	17,399
Balance at 31 December 2019	221,968	29,313	-	-	(35,395)	215,886

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	219,517	(120,604)	98,913
Furniture and Equipment	242,133	(181,397)	60,736
Information and Communication Technology	166,990	(134,086)	32,904
Leased Assets	49,014	(43,080)	5,934
Library Resources	95,468	(78,069)	17,399
Balance at 31 December 2019	773,122	(557,236)	215,886

The net carrying value of equipment held under a finance lease is \$5,934 (2018: \$6,455).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	106,452	-	-	-	(3,873)	102,579
Furniture and Equipment	51,655	25,162	-	-	(12,666)	64,151
Information and Communication Technology	36,242	10,560	-	-	(16,982)	29,820
Leased Assets	9,565	3,442	-	-	(6,552)	6,455
Library Resources	20,351	1,484	(163)	-	(2,709)	18,963
Balance at 31 December 2018	224,265	40,648	(163)	-	(42,782)	221,968

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	219,517	(116,938)	102,579
Furniture and Equipment	233,241	(169,090)	64,151
Information and Communication Technology	152,862	(123,042)	29,820
Leased Assets	43,644	(37,189)	6,455
Library Resources	94,546	(75,583)	18,963
Balance at 31 December 2018	743,810	(521,842)	221,968

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	(120)	9,000	8,870
Accruals	5,976	4,500	4,502
Employee Entitlements - Salaries	86,015	76,000	77,535
Employee Entitlements - Leave Accrual	-	8,700	8,705
	<u>91,871</u>	<u>98,200</u>	<u>99,612</u>
Payables for Exchange Transactions	91,871	98,200	99,612
	<u>91,871</u>	<u>98,200</u>	<u>99,612</u>

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	822	-	581
	<u>822</u>	<u>-</u>	<u>581</u>

14 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	29,842	29,842	16,540
Increase/(decrease) to the Provision During the Year	9,943	10,000	13,302
Use of the Provision During the Year	-	(57)	-
Provision at the End of the Year	<u>39,785</u>	<u>39,785</u>	<u>29,842</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	<u>39,785</u>	<u>39,785</u>	<u>29,842</u>
	<u>39,785</u>	<u>39,785</u>	<u>29,842</u>

15 Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	3,359	-	5,671
Later than One Year and no Later than Five Years	<u>2,792</u>	<u>-</u>	<u>1,633</u>
	<u>6,151</u>	<u>-</u>	<u>7,304</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

16 Funds Held for Capital Works Projects

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

					BOT Contribution/ (Write-off to R&M)	
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
5Y Property plan	<i>In progress</i>	12,180	62,876	1,325	-	73,731
Classroom upgrade	<i>In progress</i>	(6,917)	-	-	-	(6,917)
Block 3 toilet refurb	<i>In progress</i>	(5,251)	-	-	-	(5,251)
Totals		12	62,876	1,325	-	61,563

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

73,731
(12,168)
61,563

					BOT Contribution/ (Write-off to R&M)	
	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
5Y Property plan	<i>In progress</i>	158,270	1,324	147,414	-	12,180
Classroom upgrade	<i>In progress</i>	(6,917)	-	-	-	(6,917)
Block 3 toilet refurb	<i>In progress</i>	(2,913)	-	2,338	-	(5,251)
Totals		148,440	1,324	149,752	-	12

17 Related Party Transactions

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

18 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 \$
Board Members		
Remuneration	4,090	4,860
Full-time equivalent members	0.14	-
Leadership Team		
Remuneration	235,538	180,774
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	239,628	185,634
Total full-time equivalent personnel	2.14	2.00

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	70 - 80
Benefits and Other Emoluments	1 - 5	1 - 5
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	1	1
	1	1

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

19 Compensation and Other Benefits Upon Leaving

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

20 Contingencies

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

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

Holidays Act Compliance – schools payroll

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

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

21 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

22 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23 Financial Instruments

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	248,502	140,642	81,066
Receivables	99,567	76,000	79,490
Total Financial assets measured at amortised cost	348,069	216,642	160,556
Financial liabilities measured at amortised cost			
Payables	91,871	98,200	99,612
Finance Leases	5,598	308	6,805
Total Financial Liabilities Measured at Amortised Cost	97,469	98,508	106,417

24 Events After Balance Date

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

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

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

25 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

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

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Tuakau School (the School). The Auditor-General has appointed me, Melissa Youngson, using the staff and resources of Deloitte 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 18, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 10 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 18 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.

Deloitte.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, Analysis of Variance Report and KiwiSport Report, but does not include the financial statements, and our auditor's report thereon.

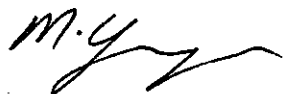
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *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.



Melissa Youngson

Partner

for Deloitte Limited

On behalf of the Auditor-General

Hamilton, New Zealand



TUAKAU SCHOOL KIWISPORT REPORT 2019

14 May 2020

In 2019 we received \$3502.07 as Kiwisport funding. This was used in a number of ways to try and meet the designated goals of supporting children and their families in accessing sporting activities.

These include:

- Support for transport (Buses) for students to attend inter school sporting events
- Purchase of Netball bibs
- Entry fees for inter school activities
- Sports equipment- Basketball back boards, Jumping activities bag sets, sprung basketball hoops
- Transport- Mini Van and Buses to transport students who wish to participate in inter-school sporting events

We sincerely thank Kiwisport for their continued support for students at Tuakau Primary School.

Bathsheba Tofilau
Principal
Tuakau Primary School

Tuakau Primary School

Officer Position	Name	School email
Chairperson Exp 14.6.22	Kandi Ngataki	kandibot@tuakau.school.nz
Elected Trustee Exp 14.6.22	Hemoata Flavell	hemoatabot@tuakau.school.nz
Elected Trustee Exp 14.6.22	Elena Kazakevich	elenabot@tuakau.school.nz
Elected Trustee Exp 14.6.22	Dave Hema	davebot@tuakau.school.nz
Elected Trustee Exp 14.6.22	Baylee Cross	bayleebot@tuakau.school.nz
Staff Rep Exp 14.6.22	Aimee Courtney	aimee.courtney@tuakau.school.nz
Principal	Bathsheba Tofilau	principal@tuakau.school.nz
Minute Secretary	Donna Pickard	donna.pickard@tuakau.school.nz



School Name:	Tuakau school	School Number:	1539
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Strategic Aim:	Student Achievement: To accelerate the achievement of all learners.		
Annual Aim:	Through a range of assessment practices, gather information that is sufficiently comprehensive to enable the progress and achievement of students.		
Target:	<p><u>Reading:</u> School wide Goal for 2019 :75% of Maori Students will achieving at or above expectation:</p> <p><u>Writing:</u> School wide Goal for 2019 :60% of Boys will be achieving At or Above expectation.</p> <p><u>Mathematics:</u> School Wide Goal for 2019 :72 % of all students will be achieving At or Above expectation</p> <p><u>Target year groups:</u> Year 5 2019: 60% of this year group at or Above expectation. Year 6 2019: 65% of this year group at or Above expectation.</p>		
Baseline Data:	<p>Mid year 2019 Data:</p> <p>Reading: 119/251 (48%) students were achieving at or above National Curriculum expectations. Writing: 96/119 (38%) students achieving at or above National Curriculum expectations. Mathematics: 93/251 (37%) students were achieving at or above National Curriculum expectations.</p>		

Analysis of Variance Report 2019

Actions	Outcomes	Reasons for the	Evaluation
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What did we do?	What happened?	variance Why did it happen?	Where to next?																																								
<p>Reading:</p> <ul style="list-style-type: none">Target groups: teaching to needs and identifying gapsLinking reading and writing and making the links explicit..Reading integrated into all subject areas. Eg. Inquiry topics involving lots of reading and researching involving comprehension skills.New readers purchased: Lower level PM readersFocus on teaching comprehension. PROBE running record from level 21 onwardsAll teachers have a copy of "The Reading Book" by Louise Dempsey and Sheena Cameron.	<p>Reading Student Achievement by Gender: Whole School</p> <table><tr><th>Gender</th><th>Well Below</th><th>Below</th><th>At</th><th>Above</th><th>Total</th><th>At or Above NC Expectation</th></tr><tr><td>Male</td><td>10 students 8%</td><td>39 students 29%</td><td>57 students 43%</td><td>27 students 20%</td><td>133 students 100%</td><td>84 students 63%</td></tr><tr><td>Female</td><td>3 students 2%</td><td>34 students 28%</td><td>51 students 43%</td><td>32 students 27%</td><td>120 students 100%</td><td>83 students 69%</td></tr><tr><td>Total</td><td>13 students 6%</td><td>73 students 29%</td><td>108 students 43%</td><td>59 students 23%</td><td>253 students 100%</td><td>167 students 66%</td></tr></table> <p>There has been accelerated progress since the Mid year Literacy data report. There was only 48% (119 students) reading at or above curriculum expectation at that time. At the end of 2019 there is now 66% (167 students) at expected curriculum levels.</p> <p>Maori Achievement Summary:</p> <table><tr><th>Well Below</th><th>Below</th><th>At</th><th>Above</th><th>Total</th><th>At or Above NC Expectation</th></tr><tr><td>9 students 6%</td><td>50 students 32%</td><td>67 students 43%</td><td>29 students 19%</td><td>155 students 100%</td><td>96 students 62%</td></tr></table> <p>Mid year 2019: 68 students (44%) achieving at or above NC expectation.</p>	Gender	Well Below	Below	At	Above	Total	At or Above NC Expectation	Male	10 students 8%	39 students 29%	57 students 43%	27 students 20%	133 students 100%	84 students 63%	Female	3 students 2%	34 students 28%	51 students 43%	32 students 27%	120 students 100%	83 students 69%	Total	13 students 6%	73 students 29%	108 students 43%	59 students 23%	253 students 100%	167 students 66%	Well Below	Below	At	Above	Total	At or Above NC Expectation	9 students 6%	50 students 32%	67 students 43%	29 students 19%	155 students 100%	96 students 62%	<p>Reading:</p> <p>School wide Goal: 75% of Maori Students will achieving at or above expectation:</p> <p>End of 2019 66% (167/253 students) achieved at and above expected curriculum levels.</p> <p>62% (96/155 Maori students) achieved at and above expected curriculum levels. Even though this is below the target. It did increase from 44% (68 students) at mid year.</p> <p>Writing:</p> <p>School wide Goal :60% of Boys will be achieving At or Above expectations.</p>	<p>-Analysing reading tools (PROBE and PM Running Records) so that we have a common understanding of the tools.</p> <p>-Teachers gaining confidence analysing running records and identifying reading behaviours.</p> <p>-Unpack the Reading Book by Sheena Cameron and Louise Dempsey with all staff so that we get a common understanding of good practice in Reading.</p> <p>-Create an overview of text types to be taught across the school so that by Year 6, students have had</p>
Gender	Well Below	Below	At	Above	Total	At or Above NC Expectation																																					
Male	10 students 8%	39 students 29%	57 students 43%	27 students 20%	133 students 100%	84 students 63%																																					
Female	3 students 2%	34 students 28%	51 students 43%	32 students 27%	120 students 100%	83 students 69%																																					
Total	13 students 6%	73 students 29%	108 students 43%	59 students 23%	253 students 100%	167 students 66%																																					
Well Below	Below	At	Above	Total	At or Above NC Expectation																																						
9 students 6%	50 students 32%	67 students 43%	29 students 19%	155 students 100%	96 students 62%																																						
<p>What did we do?</p>	<p>Reading:</p> <ul style="list-style-type: none">Hands on shared																																										



experiences as

- Juniors: ensuring that oral language is part of motivation for writing. Children have articulated what they are going to write.
- Writing is integrated with Reading. Children are reading good examples of a text type before they are writing their own. Exemplars are available for all students.
- Writing is done for an audience. (see-saw, at assembly, for other classes, digital books that are shared)
- School-wide moderation of writing

Mathematics:

- Integrating maths throughout the day and throughout all learning. Integration and connections to

Writing Student Achievement by Gender: Whole School

Gender	Well Below	Below	At	Above	Total	At or Above NC Expectation
Male	6 students 5%	64 students 48%	52 students 39%	11 students 8%	133 students 100%	63 students 47%
Female	3 students 2%	35 students 29%	67 students 56%	15 students 13%	120 students 100%	82 students 68%
Total	9 students 4%	99 students 39%	119 students 47%	26 students 10%	253 students 100%	145 students 57%

Mid to End year comparison of students achieving at or above NC expectation:

	Mid year 2019	End of year 2019
Year 0	100%	100%
Year 1	49% (18 students)	59% (20 students)
Year 2	51% (25 students)	71% (36 students)
Year 3	60% (25 students)	81% (30 students)
Year 4	26% (9 students)	27% (8 students)
Year 5	27% (11 students)	55% (21 students)
Year 6	5% (2 students)	21% (9 students)

There has been accelerated progress in Writing since the Mid year Literacy data report. There was only 38% (96 students) writing at or above curriculum expectations at that time. At the end of 2019 there is now 57% (145 students) at the expected writing curriculum

experience with all types and can choose the best genre for the task.

-Moderation of writing across the school and Kahui Ako so that there is consistency in writing leveling

-Revise writing expectations document covering layout, marking, feedback and feed forward expectations) Unpack progress indicators in Writing (Set illustrations) and the Writing Book by Sheena Cameron so that we get a common understanding of good practice.

-Review moderation practices to ensure they are robust. Begin each term with a teacher hui to discuss

At the end of 2019 there was 57% (145 students) at and above the expected writing curriculum expectation.

47% (63/133 boys) achieved at or above curriculum expectation.

Even though this is below the School wide target of 60%. It did increase from 29% (39 students) at mid year.

Mathematics:

Goal for 2019 : 72 % of all students will be achieving At or Above expectations



students everyday lives, has enabled them to experience maths in meaningful ways.

-Ensuring that students are exploring maths through a variety of modes e.g. hands on activities, music and movement, story telling.

-Ensuring that all students can experience success in mathematics. Teachers are aware that the most effective problems have a "low floor, high ceiling" structure - they are multi-layered and increase in difficulty.

-Many teachers spoke about a positive change in attitude towards maths, which has contributed to the achievement of students.

-Whole school moderation for strand (termly)

-Using Mathematics Learning Progressions (signposts) and exemplars, to guide teaching and learning

Gender	Well Below	Below	At	Above	Total	At or Above NC Expectation
Male	4 students 3%	42 students 31.6%	68 students 51.1%	19 students 14.3%	133 students 100%	87 students 65.4%
Female	2 students 1.7%	36 students 30%	69 students 57.5%	13 students 10.8%	120 students 100%	82 students 68.3%
Total	6 students 2%	78 students 31%	137 students 54%	32 students 13%	253 students 100%	169 students (67%)

There has been progress across the whole school since mid year. Mid year data shows 37% (93) students achieving at or above NZC expectations. This has increased to 67% (169) students at the end of the year.

	Mid year 2019	End of year 2019
Year 0	100% (6 students)	100% (21 students)
Year 1	43% (16 students)	82% (28 students)
Year 2	63% (31 students)	79% (40 students)
Year 3	41% (17 students)	71% (27 students)
Year 4	23% (8 students)	56% (17 students)
Year 5	27% (11 students)	64% (24 students)
Year 6	10% (4 students)	28% (12 students)
Total number of students	93 students	169 students

67% (169/253) of students are achieving at or above NZC expectations.

This is 5% below the end of year schoolwide target. However, this is a 30% (76 students) increase from mid year. Mid year data was 37% (96/251 students).

Target year groups:

Year 5 2019: Goal to get 60% of this year group At or Above expectation.

64% of Yr 5 students achieved at or above NZC expectations.

This is 4% higher than the target.

We believe that this can be attributed to the pedagogical changes/successes identified in the Action column.

Year 6 2019: Goal to get 65% of this year group at or Above expectation.

28% of Yr 6 students

maths progressions. This will help support teachers during teaching and moderation process.

-Some teachers have requested planning support

-Professional development (internal expertise) on making Overall Teacher Judgements.

-We will be part of the Developing Mathematics Communities (DMIC) PLD, with 3 other schools from our Col.



		<p>achieved at or above NZC expectation.</p> <p>-Yr6 has a high number of students working below expectation. However, there has still been significant shifts within this area since mid year. Mid year data showed that 5/37 (13.5%) students, in the below expectation domain, were working "just below" expectation. This has improved to 15/30 (50%) at end of year. This means that half of the students working below are only one sub-level behind expectation.</p>	
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Planning for next year:



MINISTRY OF EDUCATION

Te Taura Whiri i te Mātauranga



Targets have been aligned to the Kaahui Ako

Reading:

School wide Goal for 2020

Boys: 70%

Girls: 75%

Maori: 72%

Writing:

School wide Goal for 2020

Boys: 65%

Girls: 72%

Maori: 65%

Mathematics:

School Wide Goal for 2020

Boys: 72%

Girls: 75%

Maori: 68%