

# PANMURE DISTRICT SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	1420
<b>Principal:</b>	Rebekah Watts
<b>School Address:</b>	87 Mount Wellington Highway, Panmure
<b>School Postal Address:</b>	P O Box 14249, Panmure, Auckland, 1741
<b>School Phone:</b>	09 527 7659
<b>School Email:</b>	office@panmure.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Occupation</b>	<b>Term Expires/ Expired</b>
Nathan Dunn	Chairperson	Elected	Self Employed	Jun 2022
Rebekah Watts	Principal	ex Officio		
Aivenhoe Vea	Parent Rep	Elected	Security Guard	Jun 2022
Michael O'Brien	Parent Rep	Elected	NZSTA	Jun 2022
Terri O'Neill	Parent Rep	Elected	SWIS	Jun 2022
Virginia Tupou	Parent Rep	Elected	Mental Health	Jun 2022
Jenny Howsam	Staff Rep	Elected	Teacher	Jun 2022

<b>Accountant / Service Provider:</b>	Education Services Ltd
---------------------------------------	------------------------

# PANMURE DISTRICT SCHOOL

Annual Report - For the year ended 31 December 2019

## Index

Page	Statement
------	-----------

	<b>Financial Statements</b>
--	-----------------------------

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 - 12	Statement of Accounting Policies
13 - 21	Notes to the Financial Statements

	<b>Other Information</b>
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

# Panmure District School

## Statement of Responsibility

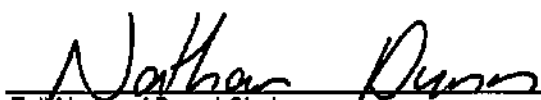
For the year ended 31 December 2019

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.

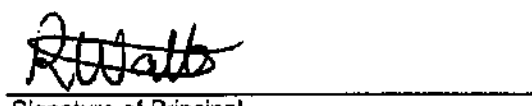
The School's 2019 financial statements are authorised for issue by the Board.

  
Full Name of Board Chairperson

  
Signature of Board Chairperson

02/02/2021  
Date:

  
Full Name of Principal

  
Signature of Principal

02.02.2021  
Date:

**Panmure District School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,555,606	1,441,504	1,585,378
Locally Raised Funds	3	70,331	56,200	70,983
Interest income		379	5,000	1,286
		<hr/>	<hr/>	<hr/>
		1,626,316	1,502,704	1,657,647
<b>Expenses</b>				
Locally Raised Funds	3	42,502	6,000	14,933
Learning Resources	4	656,876	600,985	683,128
Administration	5	72,284	91,366	107,473
Finance		412	412	640
Property	6	743,008	763,263	786,157
Depreciation	7	44,521	40,626	41,649
Loss on Disposal of Property, Plant and Equipment		1,644	-	532
Loss on Uncollectable Accounts Receivable		-	-	1,500
		<hr/>	<hr/>	<hr/>
		1,561,247	1,502,652	1,636,012
<b>Net Surplus / (Deficit) for the year</b>		65,069	52	21,635
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/>	<hr/>	<hr/>
		65,069	52	21,635

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



**Panmure District School**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		453,926	407,954	428,378
Total comprehensive revenue and expense for the year		65,069	52	21,635
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,913
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	22	518,995	408,006	453,926
Retained Earnings		518,995	408,006	453,926
<b>Equity at 31 December</b>		518,995	408,006	453,926

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.



**Panmure District School**  
**Statement of Financial Position**  
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	319,816	4,154	326,478
Accounts Receivable	9	70,794	37,639	58,609
GST Receivable		2,340	-	6,325
Prepayments		8,464	6,766	6,638
Inventories	10	-	10,279	8,398
Investments	11	-	150,000	-
Funds owed for Capital Works Projects	16	750	-	-
Funds owed in Trust		-	-	-
		<u>402,164</u>	<u>208,838</u>	<u>406,448</u>
<b>Current Liabilities</b>				
GST Payable		-	6,273	-
Accounts Payable	13	83,957	92,967	95,514
Provision for Cyclical Maintenance	14	19,941	53,764	12,759
Finance Lease Liability - Current Portion	15	3,069	2,594	2,822
Funds held for Capital Works Projects	16	18,263	-	9,150
		<u>125,230</u>	<u>155,598</u>	<u>120,245</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>276,934</u>	<u>53,240</u>	<u>286,203</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	250,171	391,055	179,209
		<u>250,171</u>	<u>391,055</u>	<u>179,209</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	8,110	34,020	8,417
Finance Lease Liability	15	-	2,269	3,069
		<u>8,110</u>	<u>36,289</u>	<u>11,486</u>
<b>Net Assets</b>		<u>518,995</u>	<u>408,006</u>	<u>453,926</u>
<b>Equity</b>		<u>518,995</u>	<u>408,006</u>	<u>453,926</u>

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



**Panmure District School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		340,331	305,930	416,323
Locally Raised Funds		91,131	58,600	50,183
Goods and Services Tax (net)		3,985	-	(12,598)
Payments to Employees		(183,495)	(192,200)	(239,171)
Payments to Suppliers		(149,029)	(267,149)	(152,890)
Cyclical Maintenance Payments in the year		-	(9,000)	(75,363)
Interest Paid		(412)	(412)	(640)
Interest Received		368	5,000	1,173
Net cash from Operating Activities		102,879	(99,231)	(12,983)
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(117,127)	(147,355)	(25,419)
Proceeds from Sale of Investments		-	-	200,000
Net cash from Investing Activities		(117,127)	(147,355)	174,581
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	3,913
Finance Lease Payments		(777)	(2,822)	(777)
Funds Held for Capital Works Projects		8,363	-	(91,818)
Net cash from Financing Activities		7,586	(2,822)	(88,682)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(6,662)</b>	<b>(249,408)</b>	<b>72,916</b>
Cash and cash equivalents at the beginning of the year	8	326,478	253,562	253,562
Cash and cash equivalents at the end of the year	8	319,816	4,154	326,478

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.





# **Panmure District School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

###### ***Reporting Period***

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

###### ***Basis of Preparation***

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

###### ***Financial Reporting Standards Applied***

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

###### ***Standard early adopted***

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

###### ***PBE Accounting Standards Reduced Disclosure Regime***

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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





### ***Critical Accounting Estimates And Assumptions***

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

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

#### ***Useful lives of property, plant and equipment***

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

#### ***Cyclical Maintenance Provision***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

#### ***Recognition of grants***

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

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

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

### ***Other Grants***

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





**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**Prior Year Policy**

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

**i) Inventories**

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



## j) Investments

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

### **Prior Year Policy**

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

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

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

## k) Property, Plant and Equipment

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

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20-40 years
Furniture and Equipment	5-15 years
Information and Communication	5-50 years
Library Resources	8 years
Leased assets are depreciated over the life of the lease.	





## **l) Intangible Assets**

### *Software costs*

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

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. 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, annual leave earned to but not yet taken at balance date.

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

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

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

#### **p) Revenue Received in Advance**

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

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

#### **q) Funds Held in Trust**

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

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

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

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

#### **t) Financial Assets and Liabilities**

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

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

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





**u) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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





## 2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	307,316	274,930	274,677
Teachers' Salaries Grants	596,272	520,492	582,520
Use of Land and Buildings Grants	593,407	612,625	610,226
Other MoE Grants	46,514	33,457	56,360
Other Government Grants	12,097	-	61,595
	<u>1,555,606</u>	<u>1,441,504</u>	<u>1,585,378</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	3,098	2,000	2,590
Bequests & Grants	21,469	15,000	13,819
Activities	6,890	200	2,880
Trading	11,319	13,000	16,079
Fundraising	2,464	7,000	1,697
Other Revenue	25,091	19,000	33,918
	<u>70,331</u>	<u>56,200</u>	<u>70,983</u>
<b>Expenses</b>			
Activities	10,483	-	1,748
Trading	31,589	6,000	13,044
Fundraising (Costs of Raising Funds)	430	-	141
	<u>42,502</u>	<u>6,000</u>	<u>14,933</u>
<i>Surplus for the year Locally raised funds</i>	<u>27,829</u>	<u>50,200</u>	<u>56,050</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	11,178	11,743	8,271
Library Resources	372	750	1,042
Employee Benefits - Salaries	640,229	583,692	671,518
Staff Development	4,953	4,500	2,000
R&M/Minor Purchases	144	300	297
	<u>656,876</u>	<u>600,985</u>	<u>683,128</u>



## 5. Administration

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Audit Fee	5,846	5,846	5,697
Board of Trustees Fees	2,200	4,000	2,285
Board of Trustees Expenses	7,176	7,430	893
Communication	4,663	5,250	5,272
Consumables	5,716	7,900	8,378
Operating Lease	495	550	585
Other	8,497	9,940	14,843
Employee Benefits - Salaries	25,189	36,500	57,825
Insurance	5,902	7,350	6,115
Service Providers, Contractors and Consultancy	6,600	6,600	5,580
	<u>72,284</u>	<u>91,366</u>	<u>107,473</u>

## 6. Property

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	6,347	6,900	7,446
Cyclical Maintenance Expense	6,875	7,638	10,552
Grounds	8,268	5,100	8,167
Heat, Light and Water	25,087	26,000	32,836
Repairs and Maintenance	7,369	5,000	8,031
Use of Land and Buildings	593,407	612,625	610,226
Security	6,157	8,000	7,874
Employee Benefits - Salaries	88,216	90,000	93,125
Vehicle	1,282	-	-
Contractors + Consultants	-	2,000	7,900
	<u>743,008</u>	<u>763,263</u>	<u>786,157</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

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Building Improvements	3,682	3,781	3,876
Furniture and Equipment	17,103	14,733	15,105
Information and Communication Technology	13,888	17,125	17,556
Motor Vehicles	4,249	-	-
Textbooks	1,395	730	748
Leased Assets	2,800	2,731	2,800
Library Resources	1,404	1,526	1,564
	<u>44,521</u>	<u>40,626</u>	<u>41,649</u>



## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	200	-	200
Bank Current Account	319,411	3,950	326,074
Bank Call Account	205	204	204
Cash equivalents for Cash Flow Statement	319,816	4,154	326,478

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

Of the \$319,816 Cash and Cash Equivalents, \$18,263 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	1,103	1,476	20,776
Banking Staffing Underuse	22,712	-	-
Interest Receivable	124	-	113
Teacher Salaries Grant Receivable	46,855	36,163	37,720
	70,794	37,639	58,609
Receivables from Exchange Transactions	1,227	1,476	20,889
Receivables from Non-Exchange Transactions	69,567	36,163	37,720
	70,794	37,639	58,609

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Lunchroom	-	40	-
Stationery	-	600	1,188
Uniforms	-	9,639	7,210
	-	10,279	8,398

## 11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	-	150,000	-
Total Investments	-	150,000	-



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Building Improvements	44,775	-	-	-	(3,682)	41,092
Furniture and Equipment	70,288	55,993	(635)	-	(17,103)	108,543
Information and Communication Technology	47,654	14,965	(1,009)	-	(13,888)	47,723
Motor Vehicles	-	45,350	-	-	(4,249)	41,101
Textbooks	9,701	788	-	-	(1,395)	9,094
Leased Assets	5,232	-	-	-	(2,800)	2,432
Library Resources	1,559	30	-	-	(1,404)	186
<b>Balance at 31 December 2019</b>	<b>179,209</b>	<b>117,126</b>	<b>(1,644)</b>	<b>-</b>	<b>(44,521)</b>	<b>250,171</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements	128,111	(87,019)	41,092
Furniture and Equipment	291,793	(183,250)	108,543
Information and Communication Technology	189,584	(141,861)	47,723
Motor Vehicles	45,350	(4,249)	41,101
Textbooks	11,237	(2,143)	9,094
Leased Assets	8,484	(6,052)	2,432
Library Resources	12,544	(12,358)	186
<b>Balance at 31 December 2019</b>	<b>687,103</b>	<b>(436,932)</b>	<b>250,171</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Building Improvements	48,651	-	-	-	(3,876)	44,775
Furniture and Equipment	82,769	3,050	(426)	-	(15,105)	70,288
Information and Communication Technology	53,480	11,836	(106)	-	(17,556)	47,654
Textbooks	-	10,449	-	-	(748)	9,701
Leased Assets	8,032	-	-	-	(2,800)	5,232
Library Resources	3,039	84	-	-	(1,564)	1,559
<b>Balance at 31 December 2018</b>	<b>195,971</b>	<b>25,419</b>	<b>(532)</b>	<b>-</b>	<b>(41,649)</b>	<b>179,209</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Building Improvements	128,111	(83,336)	44,775
Furniture and Equipment	266,887	(196,599)	70,288
Information and Communication Technology	216,501	(168,847)	47,654
Textbooks	10,449	(748)	9,701
Leased Assets	8,484	(3,252)	5,232
Library Resources	12,514	(10,955)	1,559
<b>Balance at 31 December 2018</b>	<b>642,946</b>	<b>(463,737)</b>	<b>179,209</b>





### 13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	13,072	33,466	6,976
Accruals	5,846	5,147	5,697
Banking Staffing Overuse	-	-	20,000
Employee Entitlements - Salaries	46,855	36,163	37,720
Employee Entitlements - Leave Accrual	18,184	18,191	25,121
	<u>83,957</u>	<u>92,967</u>	<u>95,514</u>
Payables for Exchange Transactions	83,957	92,967	95,514
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>83,957</u>	<u>92,967</u>	<u>95,514</u>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	21,176	80,146	67,146
Increase to the Provision During the Year	6,875	7,638	10,552
Use of the Provision During the Year	-	-	(56,522)
Provision at the End of the Year	<u>28,051</u>	<u>87,784</u>	<u>21,176</u>
Cyclical Maintenance - Current	19,941	53,764	12,759
Cyclical Maintenance - Term	8,110	34,020	8,417
	<u>28,051</u>	<u>87,784</u>	<u>21,176</u>

### 15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	3,069	2,594	2,822
Later than One Year and no Later than Five Years	-	2,269	3,069
	<u>3,069</u>	<u>4,863</u>	<u>5,891</u>



## 16. Funds Held (Owed) for Capital Works Projects

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

		2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Heating Upgrade	<i>in progress</i>		9,150	-	(1,500)	-	7,650
Flooring Upgrade	<i>in progress</i>		-	-	(750)	-	(750)
Block 1 Refurbishment	<i>in progress</i>		-	138,542	(127,929)	-	10,613
Totals			9,150	138,542	(130,179)	-	17,513

### Represented by:

Funds Held on Behalf of the Ministry of Education	18,263
Funds Due from the Ministry of Education	(750)
	17,513

		2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Admin Upgrade	<i>completed</i>		1,239	(1,239)	-	-	-
Heating Upgrade	<i>in progress</i>		21,050	-	(11,900)	-	9,150
5YA Block 4 Refurbishment	<i>completed</i>		51,679	8,875	(60,554)	-	-
5YA - Blocks 1-2-4 fixed whiteboard units	<i>completed</i>		27,000	5,400	(32,400)	-	-
Totals			100,968	13,036	(104,854)	-	9,150

## 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.





## 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 \$
<i>Board Members</i>		
Remuneration	2,200	2,285
Full-time equivalent members	0.08	0.05
<i>Leadership Team</i>		
Remuneration	218,022	302,912
Full-time equivalent members	2.00	3.00
Total key management personnel remuneration	220,222	305,197
Total full-time equivalent personnel	2.08	3.05

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:		
Principal A		
Salary and Other Payments	110 - 120	110-120
Benefits and Other Emoluments	3 - 4	3-4
Termination Benefits	-	-
Principal B		
Salary and Other Payments	-	20-30
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	0.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

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



## 20. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 21. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

### (b) Operating Commitments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	319,816	4,154	326,478
Receivables	70,794	37,639	58,609
Investments - Term Deposits	-	150,000	-
Total Financial assets measured at amortised cost	390,610	191,793	385,087

### Financial liabilities measured at amortised cost

Payables	83,957	92,967	95,514
Borrowings - Loans	-	-	-
Finance Leases	3,069	4,863	5,891
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	87,026	97,830	101,405



#### 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. Comparatives

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

#### 26. Adoption of PBE IFRS 9 Financial Instruments

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

Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

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

- 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.

#### 27. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 87 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 PANMURE DISTRICT SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Panmure District School (the School). The Auditor-General has appointed me, Pradeep Singh, using the staff and resources of Jolly Duncan & Wells, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

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

In our opinion the financial statements of the School:

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

Our audit was completed on 3 February 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 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 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

**Basis for our opinion**

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

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

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

**Responsibilities of the Board of Trustees for the financial statements**

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

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

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

**Responsibilities of the auditor for the audit of the financial statements**

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

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



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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board of Trustees is responsible for the other information. The other information comprises the Statement of Responsibility, the Analysis of Variance, and the Kiwi Sport Statement which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

#### Independence

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

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



Pradeep Singh  
**JOLLY DUNCAN & WELLS**  
On behalf of the Auditor-General  
Auckland, New Zealand

# Analysis of Variance Reporting



<b>School Name:</b>	Panmure District School	<b>School Number:</b>	1420																								
<b>Strategic Aim:</b>	Grow holistically academic students																										
<b>Annual Aim:</b>	To shift all students who achieved just below where they should be based on their Evidence Based Assessments to be at or above where they should be by the end of the year.																										
<b>Target:</b>	<p>80% of our students scoring at or above the expected curriculum level.</p> <p>78% of our students scoring at or above the expected curriculum level.</p> <p>83% of our students scoring at or above the expected curriculum level.</p>																										
<b>Baseline Data:</b>	<p><b>Baseline data</b></p> <p>Reading</p> <table border="1"> <thead> <tr> <th>Year Level</th> <th># of Students</th> <th>Percentage at or above at the end of 2018</th> <th>Target for the end of 2019</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>5</td> <td>60%</td> <td>80%</td> </tr> <tr> <td>2</td> <td>18</td> <td>72%</td> <td>83%</td> </tr> <tr> <td>3</td> <td>10</td> <td>60%</td> <td>80%</td> </tr> <tr> <td>4</td> <td>14</td> <td>43%</td> <td>71%</td> </tr> <tr> <td>5</td> <td>15</td> <td>53%</td> <td>73%</td> </tr> </tbody> </table>			Year Level	# of Students	Percentage at or above at the end of 2018	Target for the end of 2019	1	5	60%	80%	2	18	72%	83%	3	10	60%	80%	4	14	43%	71%	5	15	53%	73%
Year Level	# of Students	Percentage at or above at the end of 2018	Target for the end of 2019																								
1	5	60%	80%																								
2	18	72%	83%																								
3	10	60%	80%																								
4	14	43%	71%																								
5	15	53%	73%																								



6	11	91%	91%
7	13	54%	77%
8	16	63%	81%
<i>All</i>	<i>102</i>	<i>62%</i>	<i>80%</i>

*Target: Move 17 students who are currently working towards to being at or above by the end of the year.*

#### Writing

Year Level	# of Students	Percentage at or above at the end of 2018	Target for the end of 2019
1	5	60%	80%
2	18	72%	83%
3	10	50%	70%
4	14	43%	71%
5	15	27%	60%
6	11	82%	91%
7	13	77%	85%
8	16	69%	81%
<i>All</i>	<i>102</i>	<i>60%</i>	<i>78%</i>

*Target: Move 17 students who are currently working towards to being at or above by the end of the year.*

#### Maths

Year Level	# of Students	Percentage at or above at the end of 2018	Target for the end of 2019
1	5	60%	80%
2	18	89%	94%
3	10	60%	80%
4	14	64%	79%
5	15	73%	87%
6	11	91%	91%

7	13	62%	77%
8	16	50%	75%
All	102	69%	83%

*Target: Move 13 students who are currently working just below to being at or above.*



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>In 2019, the senior school continued to work on their innovative learning environment where students take greater ownership over their learning. Students were able to articulate their learning and next steps and choose workshops that would be relevant for them. We continued to focus on teaching students where they should be and beyond.</p> <p>In the junior school (years 1-4), students were involved in play based learning to help develop their oral language skills. A lot of our students come in with very low language skills so play based learning has helped to them develop this.</p> <p>Across the school, we were involved in Leadership and Assessment with an external facilitator – Kay Penniall. Through this PLD teachers have looked at effective teaching pedagogies in writing. Some teachers are moving onto looking at feedback and feed forward.</p>	<p><b>Reading</b></p> <ul style="list-style-type: none"> <li>Students in Years 3 (50%), 5 (57%) and 7 (57%) are achieving proportionately lower than other year levels.</li> <li>Years 1 and 2 have 100% of our students achieving within the expected curriculum level or higher.</li> <li>Years 4, 6 and 8 all have over 80% of our students achieving within the expected curriculum level or higher.</li> <li>Students achieving within or beyond expected curriculum levels in reading went from 62% in 2018 to 75% in 2019.</li> <li>Our female students are achieving proportionately higher than our male students (80% to 71%).</li> <li>Our Asian students are performing slightly higher (80%) than our Maori (76%) and Pasifika (70%) students.</li> </ul> <p><b>Writing</b></p> <ul style="list-style-type: none"> <li>Students in Years 3 (50%), 5 (58%) and 7 (73%) are achieving proportionately lower than other year levels.</li> </ul>	<p>Although we saw excellent growth in reading and writing we still have not met our targets.</p> <p>There are a few aspects to take into consideration with these results:</p> <p>One teacher had ongoing illnesses throughout the year so that particular class had a lot of relievers. As a result of these ongoing absences she missed a lot of the PLD and was unable to successfully change her practice consistently.</p> <p>We had two new teachers to the school at the beginning of the year and then another new teacher join us midyear due to having so many students (one teacher had 40 students in her class at one point).</p> <p>Strategies that worked were having mixed ability groups based on needs as this motivated our low ability students who felt proud to be in the same learning group as the students they knew as the top readers in the past.</p> <p>Focusing on gaps through workshops but giving students</p>	<p>Same:</p> <ul style="list-style-type: none"> <li>PLD sessions with Kay Penniall with an English lens</li> <li>Play Based Learning</li> <li>Mixed Ability Grouping</li> <li>Flexible Learning Environment for senior students</li> <li>Student Choice and Agency</li> </ul> <p>Different:</p> <ul style="list-style-type: none"> <li>Play based learning will be more ongoing in the classroom and not just seen as a special lesson that students go to.</li> <li>Mixed ability grouping for all curriculum areas</li> <li>Two new teachers to the school (one in each team)</li> <li>Junior school will focus on the curriculum level where students should be, not focusing on teaching them where they are.</li> <li>Greater focus on our target students through MLT and team meetings.</li> </ul> <p>Of the 5 teachers at our school in 2019, the teacher who had ongoing illnesses has decided to step down from a full time classroom roll, one of the other teachers has decided to go travelling in 2020 so is not returning.</p>



	<ul style="list-style-type: none"> <li>Years 1 and 2 have 100% of our students achieving within the expected curriculum level or higher.</li> <li>Years 4, 6 and 8 all have over 70% of our students achieving within the expected curriculum level or higher.</li> <li>Students achieving within or beyond expected curriculum levels in writing went from 63% in 2018 to 69% in 2019.</li> <li>Our female students are achieving proportionately higher than our male students (83% to 59%).</li> <li>Our Asian students (76%) are performing similar to our Maori students (74%). Our Pasifika students are achieving considerably lower (61%).</li> </ul> <p>Maths</p> <ul style="list-style-type: none"> <li>Students in Years 3 (69%), 5 (72%) and 7 (66%) are achieving proportionately lower than other year levels.</li> <li>Years 1 and 2 have 100% of our students achieving within the expected curriculum level or higher.</li> <li>Years 6 (74%) and 8 (90%) have the majority of our students achieving within the expected curriculum</li> </ul>	<p>work at the right level. Students were being exposed to the level of work they needed to achieve by the end of the year so they knew what was expected of them.</p> <p>Play based learning for our juniors helped because the students in that class are beginning to articulate their learning better as a result of improved language.</p>	<p>Of the remaining three staff, two has shown tremendous growth in their teacher practice and is having excellent results with their students, these two teachers are both team leaders in 2020. The third teacher is still fairly new to the school. The Deputy Principal will be coming back out of the classroom and will focus across the school.</p> <p>In 2019, we have completed a lot of work around the teaching and learning progressions in reading, writing, maths and inquiry. This will be further extended in 2020 with additional progressions being created.</p> <p>Staff will be undertaking individualised PLD programmes in 2020 with a focus on choosing goals that they need to work on based on their own needs and having coaches to support them to achieve their goals. They will also be involved in school wide PLD in digital technology and Assessment for Learning.</p> <p>Maths is still an area of concern for us. The senior school is looking to implement a homework programmes (Maths Mate) to plug knowledge gaps for students so that in class they can have a</p>
--	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	<p>level or higher.</p> <ul style="list-style-type: none"> <li>Students achieving within or beyond expected curriculum levels in maths went from 67% in 2018 to 66% in 2019.</li> <li>Our female students are achieving proportionately higher than our male students (71% to 62%).</li> <li>Our Asian students are performing slightly higher (69%) than our Pasifika (61%) and Maori (63%) students.</li> </ul>	greater focus on strands.
--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------

#### Planning for next year:

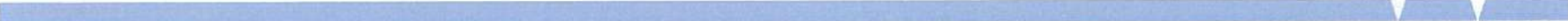
In 2020, we are going to use the 2018 Evidence Based Assessments to inform our targets. These are based on the New Zealand Curriculum and will be an accumulation of students' learning over time, taking into consideration what is happening in the classroom as well as standardised testing. Throughout 2020, we will be making these more specific by ensuring that teachers know the exact level their students are working at and ensuring that they are scaffolding students to meet the curriculum at their expected levels.

In our team meetings, we are going to focus on student data and research and implement changes to our teaching practices based on current research and pedagogies.

A focus on moving away from ability based groups to mixed ability focus groups in all areas of the curriculum will be one major way we are changing our practices, we are continuing to develop this further in class. We have found that giving students more choice and agency over their learning has increased motivation and engagement. In 2020, these pedagogies will be rolled out across the curriculum.

In Year 1 – 3, we will continue to be using Play Based Learning Pedagogies to improve our students' oral language and look at the link between the development of oral language to their work in reading and writing.

Through our external facilitator we will be looking at the links between reading and writing more closely. Writing will be a major focus for us through the Leadership and Assessment PLD in 2020.



Whanau engagement will continue to be a major focus to have our parents working with us to develop their children.

Through our Kahui Ako GROWTH coaching sessions, teachers will choose individual goals of where they need to improve and work on developing their practice throughout the year.



## **Kiwisport Report 2019**

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$1,728. The \$1,728 was used to contribute towards Tamaki Sports which was used to include us in the Tamaki Sports Competition and gave us Kiwisport sessions for our students run by external groups.

The high number of students participating in organised sport was maintained throughout 2019 as the school has a full physical education, sport and fitness programme. The majority of students were actively engaged in lunch interval activities.

<b>Activity</b>		<b>Term 1</b>	<b>Term 2</b>	<b>Term 3</b>	<b>Term 4</b>
<b>Physical Education</b>	All	Swimming	Hockey	Cross Country	Athletics
	0-4	Gymnastics	Tae Kwon Do	Dance	Athletics: Get set, Go
	5-8	Ki-o-rahi	Turbo Touch	Basketball	Athletics: Run, jump, throw
<b>Fitness</b>		All years - Monday to Thursday			
<b>School Sports</b>		House Comp All years			House Comp All years
<b>Sports</b>		Various Eastern Zone and Tamaki Zone tournaments throughout the year			
<b>Organised lunch sports (Comp Y5-8)</b>		Coaching provided by teachers/ external coaches for tournament teams			
<b>Organised lunch sports (fun)</b>		Organised by senior students			
<b>School House Competitions</b>		Swimming		Cross Country	Athletics
<b>Free Choice Play</b>		Students own choice using school equipment			