

TE POI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2014

Principal: Linda Larsen

School Address: 3 Stopford Road, Matamata

School Postal Address: 3 Stopford Road, RD 3, Matamata, 3473

School Phone: 07 888 2704

School Email: office@tepoi.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Roz Larsen	Chairperson	Elected	Farmer	Jun 2022
Linda Larsen	Principal	ex Officio		
Thea McBurney	Parent Rep	Elected	Medical Assistant	Jun 2022
Troy Bidlake	Parent Rep	Elected	Builder	Jun 2022
Amber Steward	Parent Rep	Elected	Nutritionist	Jun 2022
Sandra Clark	Staff Rep	Elected	Teacher	Jun 2022
Jason Moore	Student Rep	Elected	Home maker	Jun 2022
Lance Schwabauer	Other	Elected	Electrical Contractor	Jun 2019

Accountant / Service Provider: Education Services Ltd

TE POI SCHOOL

Annual Report - For the year ended 31 December 2019

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Te Poi 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.

Roseline Marie LARSEN
Full Name of Board Chairperson

R. Larsen!
Signature of Board Chairperson

31/05/2020
Date:

Linda Marie Larsen
Full Name of Principal

[Signature]
Signature of Principal

31/05/2020
Date:

Te Poi School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	773,892	707,854	712,783
Locally Raised Funds	3	45,864	21,540	78,877
Interest income		227	110	159
International Students	4	2,174	-	12,827
		<hr/>	<hr/>	<hr/>
		822,157	729,504	804,646
Expenses				
Locally Raised Funds	3	28,417	8,800	60,900
International Students	4	49	-	1,373
Learning Resources	5	519,207	489,554	474,012
Administration	6	62,225	58,800	63,152
Finance		2,466	400	518
Property	7	172,396	147,850	193,075
Depreciation	8	36,949	26,894	28,280
Loss on Disposal of Property, Plant and Equipment		177	-	806
		<hr/>	<hr/>	<hr/>
		821,886	732,298	822,116
Net Surplus / (Deficit) for the year		271	(2,794)	(17,470)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		271	(2,794)	(17,470)

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

Te Poi School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		200,599	239,788	216,650
Total comprehensive revenue and expense for the year		271	(2,794)	(17,470)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,492	-	1,419
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	204,362	236,994	200,599
Retained Earnings		204,362	236,994	200,599
Equity at 31 December		204,362	236,994	200,599

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.

Te Poi School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	125,618	50,724	121,678
Accounts Receivable	10	30,057	31,311	30,184
GST Receivable		4,470	1,445	3,479
Prepayments		4,741	4,238	3,592
Inventories	11	-	2,491	3,844
		<u>164,886</u>	<u>90,209</u>	<u>162,777</u>
Current Liabilities				
Accounts Payable	13	35,534	36,377	42,126
Provision for Cyclical Maintenance	14	10,881	-	18,792
Finance Lease Liability - Current Portion	15	13,168	-	8,350
Funds held for Capital Works Projects	16	700	-	700
		<u>60,283</u>	<u>36,377</u>	<u>69,968</u>
Working Capital Surplus/(Deficit)		104,603	53,832	92,809
Non-current Assets				
Property, Plant and Equipment	12	165,464	208,925	148,992
		<u>165,464</u>	<u>208,925</u>	<u>148,992</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	40,234	25,763	35,205
Finance Lease Liability	15	25,471	-	5,997
		<u>65,705</u>	<u>25,763</u>	<u>41,202</u>
Net Assets		<u>204,362</u>	<u>236,994</u>	<u>200,599</u>
Equity		<u>204,362</u>	<u>236,994</u>	<u>200,599</u>

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

Te Poi 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		202,909	182,621	195,734
Locally Raised Funds		45,764	7,100	81,932
International Students		2,174	-	12,827
Goods and Services Tax (net)		(991)	-	(2,034)
Payments to Employees		(105,409)	(84,700)	(93,684)
Payments to Suppliers		(107,918)	(48,716)	(145,463)
Cyclical Maintenance Payments in the year		(11,788)	-	-
Interest Paid		(2,466)	(400)	(518)
Interest Received		227	110	159
Net cash from Operating Activities		22,502	56,015	48,953
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(16,080)	(90,050)	(15,406)
Net cash from Investing Activities		(16,080)	(90,050)	(15,406)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,492	-	1,419
Finance Lease Payments		(5,974)	(7,967)	(6,714)
Funds Held for Capital Works Projects		-	-	700
Net cash from Financing Activities		(2,482)	(7,967)	(4,595)
Net increase/(decrease) in cash and cash equivalents		3,940	(42,002)	28,952
Cash and cash equivalents at the beginning of the year	9	121,678	92,726	92,726
Cash and cash equivalents at the end of the year	9	125,618	50,724	121,678

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

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

Te Poi School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Te Poi 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 \$150 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 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:

Land	Nil
Building Improvements	18-40 Years
Furniture and Equipment	5-15 Years
Information and Communication	5 Years
Library Resources	12.5% DV
Leased assets are depreciated over the life of the lease.	



l) Intangible Assets

Software costs

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

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

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

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

m) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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



o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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



u) Borrowings

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

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

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	154,698	163,421	162,478
Teachers' Salaries Grants	414,429	417,004	395,730
Use of Land and Buildings Grants	124,561	108,229	120,334
Other MoE Grants	80,204	19,200	40,516
Transport grants	-	-	(6,275)
	773,892	707,854	712,783

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	4,479	4,600	12,060
Activities	9,425	-	22,437
Trading	1,005	3,000	3,386
Fundraising	19,295	2,500	29,774
School House	11,660	11,440	11,220
	45,864	21,540	78,877
Expenses			
Activities	17,746	4,000	24,050
Trading	4,880	2,800	2,085
Fundraising (Costs of Raising Funds)	3,339	-	8,603
School House	2,452	2,000	26,162
	28,417	8,800	60,900
<i>Surplus for the year Locally raised funds</i>	17,447	12,740	17,977

4. International Student Revenue and Expenses

	2019	2019	2018
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	0	0	1
	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	2,174	-	12,827
Expenses			
Advertising	49	-	1,373
	49	-	1,373
<i>Surplus for the year International Students'</i>	2,125	-	11,454

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	8,296	10,750	9,395
Library Resources	-	200	214
Employee Benefits - Salaries	504,838	469,104	450,921
Staff Development	6,073	9,500	13,482
	519,207	489,554	474,012

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,779	3,700	3,669
Board of Trustees Fees	2,910	3,000	2,965
Board of Trustees Expenses	1,791	6,050	3,460
Communication	132	200	249
Consumables	4,887	6,000	5,891
Operating Lease	3,239	2,800	4,258
Other	6,577	6,050	7,729
Employee Benefits - Salaries	29,747	24,000	25,828
Insurance	3,199	2,000	3,127
Service Providers, Contractors and Consultancy	5,964	5,000	5,976
	62,225	58,800	63,152

7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	1,705	1,700	2,341
Cyclical Maintenance Expense	7,368	3,221	34,675
Grounds	5,731	7,200	7,639
Heat, Light and Water	7,189	7,800	7,995
Repairs and Maintenance	6,920	10,800	7,210
Use of Land and Buildings	124,561	108,229	120,334
Security	-	300	195
Employee Benefits - Salaries	14,572	8,600	12,686
Consultancy And Contract Services	4,350	-	-
	172,396	147,850	193,075

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.

8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	4,840	5,366	5,643
Furniture and Equipment	7,876	7,013	7,373
Information and Communication Technology	6,935	7,102	7,468
Leased Assets	16,004	6,161	6,479
Library Resources	1,294	1,252	1,317
	36,949	26,894	28,280

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	160	-	160
Bank Current Account	18,583	386	6,970
Bank Call Account	106,875	50,338	114,548
Cash equivalents for Cash Flow Statement	125,618	50,724	121,678

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

Of the \$125,618 Cash and Cash Equivalents, \$700 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.

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	100	6,275	3,220
Banking Staffing Underuse	-	1,729	-
Teacher Salaries Grant Receivable	29,957	23,307	26,964
	30,057	31,311	30,184

Receivables from Exchange Transactions	100	6,275	3,220
Receivables from Non-Exchange Transactions	29,957	25,036	26,964
	30,057	31,311	30,184

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	607	1,728
Clothing	-	1,884	2,116
	-	2,491	3,844

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Building Improvements	62,866	9,565	-	-	(4,840)	67,590
Furniture and Equipment	41,380	4,624	(177)	-	(7,876)	37,951
Information and Communication Tech	12,422	756	-	-	(6,935)	6,242
Leased Assets	13,087	37,517	-	-	(16,004)	34,600
Library Resources	9,238	1,136	-	-	(1,294)	9,081
Balance at 31 December 2019	148,993	53,598	(177)	-	(36,949)	165,464

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	10,000	-	10,000
Building Improvements	196,404	(128,814)	67,590
Furniture and Equipment	114,515	(76,564)	37,951
Information and Communication	44,370	(38,128)	6,242
Leased Assets	58,212	(23,612)	34,600
Library Resources	57,207	(48,126)	9,081
Balance at 31 December 2019	480,708	(315,244)	165,464

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Building Improvements	68,509	-	-	-	(5,643)	62,866
Furniture and Equipment	35,900	13,658	(806)	-	(7,373)	41,379
Information and Communication Tech	19,380	510	-	-	(7,468)	12,422
Leased Assets	6,817	12,749	-	-	(6,479)	13,087
Library Resources	9,258	1,297	-	-	(1,317)	9,238
Balance at 31 December 2018	149,864	28,214	(806)	-	(28,280)	148,992

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	10,000	-	10,000
Building Improvements	186,840	(123,974)	62,866
Furniture and Equipment	110,536	(69,157)	41,379
Information and Communication	43,614	(31,192)	12,422
Leased Assets	20,695	(7,608)	13,087
Library Resources	56,071	(46,833)	9,238
Balance at 31 December 2018	427,756	(278,764)	148,992

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	580	8,068	11,095
Accruals	3,779	3,771	2,756
Capital Accruals for PPE items	-	-	60
Employee Entitlements - Salaries	29,957	23,307	26,964
Employee Entitlements - Leave Accrual	1,218	1,231	1,251
	<u>35,534</u>	<u>36,377</u>	<u>42,126</u>
Payables for Exchange Transactions	35,534	36,377	42,126
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>35,534</u>	<u>36,377</u>	<u>42,126</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	53,997	22,542	19,322
Increase to the Provision During the Year	8,906	3,221	34,675
Use of the Provision During the Year	(11,788)	-	-
Provision at the End of the Year	<u>51,115</u>	<u>25,763</u>	<u>53,997</u>
Cyclical Maintenance - Current	10,881	-	18,792
Cyclical Maintenance - Term	40,234	25,763	35,205
	<u>51,115</u>	<u>25,763</u>	<u>53,997</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	15,603	-	8,350
Later than One Year and no Later than Five Years	29,201	-	5,997
	<u>44,804</u>	<u>-</u>	<u>14,347</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 \$
Lighting upgrade	<i>in progress</i>		700	-	-	-	700
Electrical Upgrade	<i>completed</i>		-	19,250	19,250	-	-
Totals			700	19,250	19,250	-	700

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

700

-

700

		2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Lighting upgrade	<i>in progress</i>		-	13,203	12,503	-	700
Totals			-	13,203	12,503	-	700

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	2,910	2,965
Full-time equivalent members	0.12	0.08
<i>Leadership Team</i>		
Remuneration	261,486	188,908
Full-time equivalent members	3.41	2.00
Total key management personnel remuneration	264,396	191,873
Total full-time equivalent personnel	3.53	2.08

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	1 - 2	1 - 2
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

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	726
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	726

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	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	125,618	50,724	121,678
Receivables	30,057	31,311	30,184
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	155,675	82,035	151,862

Financial liabilities measured at amortised cost

Payables	35,534	36,377	42,126
Borrowings - Loans	-	-	-
Finance Leases	38,639	-	14,347
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	74,173	36,377	56,473

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 10 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 9 Cash and Cash Equivalents:

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.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF TE POI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Te Poi School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 4 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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 Analysis of Variance Report and Kiwi Sport Funding, 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.



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton New Zealand

School name: Te Poi	School number: 2014
Mathematics	
To focus on, and research into, the understanding & use of the mathematic strategies within an authentic, purpose driven motivational maths programme to ensure all students achieve at their year level for National Curriculum.	
Strategic Aim: All students show progress and achievement in the end of year overall teacher judgement in relation to the National Curriculum Levels The target groups show accelerated progress and meet or exceed National curriculum levels. To improve teacher effectiveness, knowledge and teaching strategies in Mathematics Using data collected from teacher observation, student observations, group work and testing to target learning needs to improve NZC levels.	
Annual Aim: Continued collation of schoolwide baseline data for Mathematics in relation to the NZC	
Target for improving student achievement in Mathematics. During 2019 the Mathematic curriculum levels of Māori and Boys working below their year levels for National Curriculum levels, in particular will increase to ensure 90% of targeted students achieve the National Curriculum levels for their year level. The 10% will meet the target of their IEP's. Results will be analysed for the whole school and for the target group.	
Baseline data:	

■ EofY Mathematic data showed extremes with large numbers at either end and very few in the middle. This trend was right across all cohorts reported on. 32% of all our students fall into the concern range, 37% boys, 52% Māori, 35% Year 1, 31% Year 2 & 47% Year 3 cohorts.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>In class observations, support, guidance and teaching from the PLD Facilitator & Principal.</p> <p>Knowing & articulating their next learning steps</p> <p>Development of student voice.</p> <p>Authentic, purpose driven motivation for mathematics</p> <p>Reflective questioning</p> <p>Reflective practice – Teachers & students.</p> <p>Grouping according to needs.</p> <p>Group teaching linked to assessment findings.</p> <p>Target groups identified for acceleration linked to assessment findings.</p> <p>Effective use of ICT to engage & enhance student achievement.</p> <p>Develop NC expectations for throughout the year.</p>	<p>Our end of year analysis showed 43% acceleration rate for target students.</p> <p>2018 data showed 64% of all students achieved, up from 62% in 2018. Girls improved from 74% to 77%.</p> <p>Improved teacher knowledge, understanding and confidence in teaching mathematics and providing more opportunities for students to involved in the learning process.</p> <p>Evidence of use of student discourse across the whole school.</p> <p>Less grouping according to learning levels, more mixed ability grouping.</p> <p>Greater opportunities for students to share their learning and to teach others</p>	<p>With a very transient student population data does not always reflect the work to accelerate students.</p> <p>Clear teacher focus on effective mathematic teaching, understanding mixed ability approach and reflective practice.</p> <p>2020 we are part of the ALiM programme and have identified a teacher to attend the workshops and provide ongoing support for staff.</p>	<p>Identification of potential at risk students using the curriculum & achievement map</p> <p>Individual target groups in each class to accelerate potential at risk students</p> <p>Appraisal component – teacher reflective journal focusing on own practice.</p> <p>Staff workshops on:</p> <ul style="list-style-type: none"> • What to do with our low learners • 'Just in Time' sessions based on teacher specific needs arising from class observations • Student discourse & student learner agency • Mixed ability grouping • Problem solving maths approach <p>We are continuing our focus with the ALiM programme to support teachers own skills and in the classroom for 2020</p>

Relook at our assessment procedures			
Relook at current programmes and how to refresh & improve our teaching approaches			
Planning for next year: Mathematics remains our focus for 2020 and we have secured a place in the ALiM programme.			

Writing
<p>To focus on, and research into, the understanding & the teaching the skills and mechanics of writing within an authentic, purpose driven motivational writing programme to ensure all students achieve at their year level for National Curriculum.</p>
<p>Strategic Aim:</p> <p>All students show progress and achievement in the end of year overall teacher judgement in relation to the National Curriculum Levels The target groups show accelerated progress and meet or exceed National curriculum levels. To improve teacher effectiveness, knowledge and teaching strategies in writing Using data collected and teacher observations to target learning needs to improve NZC levels to align students' levels to the National curriculum learning levels as part of the Matamata CoL/KA initiative.</p>
<p>Annual Aim:</p> <p>Continued focus on effective writing practices and programmes</p>
<p>Target for improving student achievement in Writing.</p> <p>During 2019 the writing curriculum levels of our boys working below their year levels for National Curriculum levels, in particular will increase to ensure 90% of targeted students achieve the National Curriculum levels for their year level. The 10% will meet the target of their IEP's.</p> <p>Results will be analysed for the whole school and for the target group:</p>
<p>Baseline data:</p> <p>2018 data showed extremes with large numbers at either end and very few in the middle. This trend was right across all cohorts reported on. 32% of all our students fall into the concern range, 37% boys, 52% Māori, 35% Year 1, 31% Year 2 & 47% Year 3 cohorts.</p>

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>In class observations, support, guidance and teaching from the Principal.</p> <p>Knowing & articulating their next learning steps</p> <p>Development of student voice.</p> <p>Authentic, purpose driven motivation for writing</p> <p>Reflective questioning</p> <p>Reflective practice – Teachers & students.</p> <p>Grouping according to needs.</p> <p>Group teaching linked to assessment findings.</p> <p>Target groups identified for acceleration linked to assessment findings.</p> <p>Effective use of ICT to engage & enhance student achievement.</p>	<p>Our end of year analysis showed a 45% acceleration rate for target students.</p> <p>2017 EofY data identified 26% Maori achieving and in 2019 53% of Maori achieving. 2017 saw 31% of boys achieving and in 2019 it was 45%.</p> <p>Improved teacher knowledge, understanding and confidence in teaching [redacted] and providing more opportunities for students to involved in the learning process.</p> <p>Evidence of use of student discourse across the whole school.</p> <p>Less grouping according to learning levels, more mixed ability grouping.</p> <p>Greater opportunities for students to share their learning and to teach others</p>	<p>[redacted] is [redacted] [redacted] [redacted] [redacted]</p> <p>Clear teacher focus on effective [redacted] teaching, understanding mixed ability approach and reflective practice.</p> <p>Ongoing in class support and teacher release to be able to have quality time with the PLD provider.</p>	<p>Identification of potential at risk students using the curriculum & achievement map</p> <p>Individual target groups in each class to accelerate potential at risk students</p> <p>Appraisal component – teacher reflective journal focusing on own practice.</p> <p>Staff workshops on:</p> <ul style="list-style-type: none"> • What to do with our low learners • 'Just in Time' sessions based on teacher specific needs arising from class observations • Student discourse & student learner agency • Mixed ability grouping • [redacted] <p>We are continuing our PLD focus with our provider to support teachers own skills and in the classroom for 2019</p>

Planning for next year: ~~Learning remains our focus for 2020~~ ~~and we will continue to focus on the following~~ e.

NAG2A (b)(i) Areas of strength	
Reading & Writing Achievement	
<p>Discussion:</p> <p>Our end of year Reading data for 2017 showed 74% achievement and in 2018 we reached 86% achieving across the school.</p> <p>Our end of year Writing data for 2017 showed only 57% of our students were achieving whereas 2018 data showed 72% were achieving across the school with girls reaching 94% achievement. Maori achievement went from 26% to 55%.</p>	
NAG2A (b)(i) Areas for improvement	
Mathematics & Writing	
<p>Discussion:</p> <p>At the end of 2017 68% of All our students achieved at or above national curriculum standards. We are still experiencing rapid roll growth and the greater number of junior students are still arriving at school with little or no preschool experiences have meant not as many have achieved as in previous years.</p> <p>We saw extremes in our data with high numbers at the above level (32%) and at the at-risk level (32%), with few in the at level (36%).</p>	
NAG2A (b)(ii) Basis for identifying areas for improvement	
Mathematics	
<p>Discussion:</p> <p>Even though our EoFY data from 2017 to 2018 shows gains in both mathematics and writing achievement, the results also identify that we need to continue to grow our students learning and progress in both of these areas.</p> <p>Our focus for 2019 needs to be on our mathematics and writing programmes, catering for the extremes in levels of achievement across the school to ensure we are providing challenging work for all our students.</p>	
NAG2A (b)(iii) Planned actions for lifting achievement	

Mathematics:

- In class observations, support, guidance and teaching from the PLD Facilitator & Principal.
- Development of student voice & discourse.
- Authentic, purpose driven motivation for mathematics, based on problem solving
- Reflective questioning
- Reflective practice – Teachers & students.
- Mixed ability grouping
- Group teaching linked to assessment findings.
- Target groups identified for acceleration linked to assessment findings.
- Effective use of ICT to engage & enhance student achievement.
- Develop NC expectations for throughout the year.
- Relook at our assessment procedures to ensure data provides information across all strands
- Relook at current programmes and how to refresh & improve our teaching approaches

Additional Information

PLD accredited facilitator [REDACTED] is working with the staff again during 2019, with a focus on Digital Literacy and the digital curriculum. Mathematics PLD accredited facilitator [REDACTED] will be working with the staff during 2019.

Involvement in the Matamata CoL/KA with a focus on Mathematics, Writing & Culturally Responsive Pedagogy.

Achievement Challenges for Matamata CoL | KA based on 2015 Data

Writing

All Maaori learners will make accelerated progress in **writing** by the end of 2018 in ways that build on and support their language, culture, identity and community connections:

In relation to Years 1-8, a 10 percentage point increase in Maaori **writing** achievement from 55.3% to 65.3% of students at or above national standards across the entire community and individual schools. Across the community this will require moving 29 Maaori students currently underachieving (at least 14 students per year) based on 2015 data to 'at' or 'above' the National Standard by the end of 2018.

Male learners will make accelerated progress in **writing** by the end of 2018 in ways that build on and support their self-efficacy, well-being and identity:

In relation to Years 1-8, a 10 percentage point increase in male **writing** achievement from 62.4% to 72.4% of students at or above national standards across the entire community and individual schools. Across the community this will require moving 69 currently underachieving (at least 34 students per year) based on 2015 data to 'at' or 'above' the National Standard by the end of 2018.

Mathematics

All Maaori learners will make accelerated progress in **mathematics** by the end of 2018 in ways that build on and support their language, culture, identity and community connections:

In relation to Years 1-8, a 10 percentage point increase in Maaori **mathematics** achievement from 59.7% to 69.7% of students at or above national standards across the entire community and individual schools. Across the community this will require moving 29 Maaori currently underachieving (at least 14 students per year) based on 2015 data to 'at' or 'above' the National Standard by the end of 2018.

Male learners will make accelerated progress in **mathematics** by the end of 2018 in ways that build on and support their self-efficacy, well-being and identity:

In relation to Years 1-8, a 10 percentage point increase in **mathematics** achievement from 69.5% to 79.5% students at or above national standards across the entire community and individual schools. Across the community this will require moving 69 male students currently underachieving (or at least 34 male students per year) based on 2015 data to 'at' or 'above' the National Standard by the end of 2018.

Kiwi Sport Funding

Te Poi School received \$1,235 for KiwiSport as part of its operational funding for 2019.

The funding was fully spent on sports related activities during the year.