

# TE POI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

**Ministry Number:** 2014

**Principal:** Linda Larsen

**School Address:** 3 Stopford Road, Te Poi

**School Postal Address:** 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	Term Expires/ Expired
Roz Larsen	Chairperson	Elected	Jun 2022
Linda Larsen	Principal	ex Officio	
Thea McBurney	Parent Rep	Elected	Jun 2022
Troy Bidlake	Parent Rep	Elected	Jun 2022
Amber Steward	Parent Rep	Elected	Jun 2022
Sandra Clark	Staff Rep	Elected	Jun 2022
Jason Moore	Parent Rep	Elected	Jun 2022

**Accountant / Service Provider:** Education Services Ltd

# TE POI SCHOOL

Annual Report - For the year ended 31 December 2020

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# Te Poi School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Rosalind LARSEN

Full Name of Board Chairperson

Rffarsen!

Signature of Board Chairperson

26/07/2021

Date:

LINDA LARSEN.

Full Name of Principal

[Signature]

Signature of Principal

26/07/2021

Date:

**Te Poi School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	759,715	693,298	773,892
Locally Raised Funds	3	32,448	6,850	45,864
Interest income		339	110	227
International Students	4	-	-	2,174
		<hr/> 792,502	<hr/> 700,258	<hr/> 822,157
<b>Expenses</b>				
Locally Raised Funds	3	16,390	17,890	27,837
International Students	4	-	-	49
Learning Resources	5	506,837	451,680	519,787
Administration	6	62,470	58,952	62,225
Finance		2,783	82	2,466
Property	7	160,799	162,172	172,396
Depreciation	8	36,223	34,425	36,949
Loss on Disposal of Property, Plant and Equipment		-	-	177
		<hr/> 785,502	<hr/> 725,201	<hr/> 821,886
<b>Net Surplus / (Deficit) for the year</b>		<hr/> 7,000	<hr/> (24,943)	<hr/> 271
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/> 7,000	<hr/> <hr/> (24,943)	<hr/> <hr/> 271

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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>204,362</u>	<u>197,805</u>	<u>200,599</u>
Total comprehensive revenue and expense for the year		7,000	(24,943)	271
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,492
<b>Equity at 31 December</b>	<b>22</b>	<u>211,362</u>	<u>172,862</u>	<u>204,362</u>
Retained Earnings		211,362	172,862	204,362
<b>Equity at 31 December</b>		<u>211,362</u>	<u>172,862</u>	<u>204,362</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



**Te Poi School**  
**Statement of Financial Position**  
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	241,127	31,719	125,618
Accounts Receivable	10	33,810	30,184	30,057
GST Receivable		-	3,479	4,470
Prepayments		7,481	3,592	4,741
Inventories	11	-	3,844	-
		<u>282,418</u>	<u>72,818</u>	<u>164,886</u>
<b>Current Liabilities</b>				
GST Payable		8,503	-	-
Accounts Payable	13	53,210	42,126	35,534
Provision for Cyclical Maintenance	14	10,946	18,792	10,881
Finance Lease Liability - Current Portion	15	12,308	8,350	13,168
Funds held for Capital Works Projects	16	68,671	-	700
		<u>153,638</u>	<u>69,268</u>	<u>60,283</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>128,780</u>	<u>3,550</u>	<u>104,603</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	154,353	199,973	165,464
		<u>154,353</u>	<u>199,973</u>	<u>165,464</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	46,246	24,664	40,234
Finance Lease Liability	15	25,525	5,997	25,471
		<u>71,771</u>	<u>30,661</u>	<u>65,705</u>
<b>Net Assets</b>		<u>211,362</u>	<u>172,862</u>	<u>204,362</u>
<b>Equity</b>		<u>211,362</u>	<u>172,862</u>	<u>204,362</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 2020

		2020	2020	2019
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		225,378	163,421	202,909
Locally Raised Funds		32,548	4,500	45,764
International Students		-	-	2,174
Goods and Services Tax (net)		12,973	-	(991)
Payments to Employees		(97,394)	(53,887)	(105,409)
Payments to Suppliers		(99,493)	(180,024)	(103,668)
Cyclical Maintenance Payments in the year		-	-	(11,788)
Interest Paid		(2,783)	(82)	(2,466)
Interest Received		339	110	227
Net cash from/(to) Operating Activities		71,568	(65,962)	26,752
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(10,884)	(22,250)	(16,080)
Net cash from/(to) Investing Activities		(10,884)	(22,250)	(16,080)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	3,492
Finance Lease Payments		(13,146)	(1,747)	(10,224)
Funds Held for Capital Works Projects		67,971	-	-
Net cash from/(to) Financing Activities		54,825	(1,747)	(6,732)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>115,509</b>	<b>(89,959)</b>	<b>3,940</b>
Cash and cash equivalents at the beginning of the year	9	125,618	121,678	121,678
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>241,127</b>	<b>31,719</b>	<b>125,618</b>

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

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

# **Te Poi School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2020**

#### **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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

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

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

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

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

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

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

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

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

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

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

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





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

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

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

#### ***Cyclical maintenance***

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

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

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

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

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

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

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

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

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

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

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



**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**i) Inventories**

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



## j) Investments

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

## k) Property, Plant and Equipment

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

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

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

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

### Finance Leases

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

### Depreciation

Property, plant and equipment 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 Technology	5 Years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease



## **l) Intangible Assets**

### *Software costs*

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

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

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

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

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

### *Non cash generating assets*

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

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

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

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

## **n) Accounts Payable**

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



#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

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

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

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

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

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

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

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

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

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

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

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

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

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

#### **t) Financial Instruments**

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

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

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



**u) Borrowings**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

**x) Services received in-kind**

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



## 2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	185,083	165,209	154,698
Teachers' Salaries Grants	425,668	395,730	414,429
Use of Land and Buildings Grants	108,239	120,334	124,561
Other MoE Grants	39,285	12,025	80,204
Other Government Grants	1,440	-	-
	<b>759,715</b>	<b>693,298</b>	<b>773,892</b>

The school has opted in to the donations scheme for this year. Total amount received was \$11,250.

Other MOE Grants total includes additional COVID-19 funding totalling \$19,026 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	3,674	1,800	4,479
Activities	3,978	200	9,425
Trading	761	2,350	1,005
Fundraising	14,135	2,500	19,295
School House	9,900	-	11,660
	<b>32,448</b>	<b>6,850</b>	<b>45,864</b>
<b>Expenses</b>			
Activities	7,312	2,300	17,166
Trading	1,266	2,150	4,880
Fundraising (Costs of Raising Funds)	3,395	-	3,339
School House	4,417	13,440	2,452
	<b>16,390</b>	<b>17,890</b>	<b>27,837</b>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<b>16,058</b>	<b>(11,040)</b>	<b>18,027</b>

## 4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	0	0	0
	<b>2020 Actual \$</b>	<b>2020 Budget (Unaudited) \$</b>	<b>2019 Actual \$</b>
<b>Revenue</b>			
International Student Fees	-	-	2,174
<b>Expenses</b>			
Advertising	-	-	49
	<b>-</b>	<b>-</b>	<b>49</b>
<i>Surplus for the year International Students'</i>	<b>-</b>	<b>-</b>	<b>2,125</b>



## 5. Learning Resources

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Curricular	15,213	11,150	8,876
Library Resources	218	200	-
Employee Benefits - Salaries	485,335	430,830	504,838
Staff Development	6,071	9,500	6,073
	<u>506,837</u>	<u>451,680</u>	<u>519,787</u>

## 6. Administration

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Audit Fee	3,888	3,892	3,779
Board of Trustees Fees	2,828	3,000	2,910
Board of Trustees Expenses	2,559	5,400	1,791
Communication	-	200	132
Consumables	5,008	6,000	4,887
Operating Lease	3,530	2,800	3,239
Other	7,574	5,660	6,577
Employee Benefits - Salaries	27,035	24,000	29,747
Insurance	4,072	2,000	3,199
Service Providers, Contractors and Consultancy	5,976	6,000	5,964
	<u>62,470</u>	<u>58,952</u>	<u>62,225</u>

## 7. Property

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Caretaking and Cleaning Consumables	2,569	1,800	1,705
Cyclical Maintenance Expense	6,077	6,738	7,368
Grounds	7,753	7,200	5,731
Heat, Light and Water	10,918	7,300	7,189
Repairs and Maintenance	11,279	10,200	6,920
Use of Land and Buildings	108,239	120,334	124,561
Employee Benefits - Salaries	13,964	8,600	14,572
Consultancy And Contract Services	-	-	4,350
	<u>160,799</u>	<u>162,172</u>	<u>172,396</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.

## 8. Depreciation

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Building Improvements	4,000	4,509	4,840
Furniture and Equipment	8,265	7,338	7,876
Information and Communication Technology	3,485	6,461	6,935
Leased Assets	19,163	14,911	16,004
Library Resources	1,310	1,206	1,294
	<u>36,223</u>	<u>34,425</u>	<u>36,949</u>





## 9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	160	-	160
Bank Current Account	95,345	(82,829)	18,583
Bank Call Account	145,622	114,548	106,875
Cash and cash equivalents for Statement of Cash Flows	<u>241,127</u>	<u>31,719</u>	<u>125,618</u>

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

Of the \$241,127 Cash and Cash Equivalents \$78,066 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

## 10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	-	3,220	100
Teacher Salaries Grant Receivable	33,810	26,964	29,957
	<u>33,810</u>	<u>30,184</u>	<u>30,057</u>
Receivables from Exchange Transactions	-	3,220	100
Receivables from Non-Exchange Transactions	33,810	26,964	29,957
	<u>33,810</u>	<u>30,184</u>	<u>30,057</u>

## 11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	-	1,728	-
Clothing	-	2,116	-
	<u>-</u>	<u>3,844</u>	<u>-</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Building Improvements	67,590	5,105	-	-	(4,000)	68,695
Furniture and Equipment	37,951	2,300	-	-	(8,265)	31,985
Information and Communication Tech	6,242	2,529	-	-	(3,485)	5,287
Leased Assets	34,600	13,759	-	-	(19,163)	29,197
Library Resources	9,081	1,419	-	-	(1,310)	9,189
<b>Balance at 31 December 2020</b>	<b>165,464</b>	<b>25,112</b>	<b>-</b>	<b>-</b>	<b>(36,223)</b>	<b>154,353</b>

The net carrying value of equipment held under a finance lease is \$29,197 (2019: \$34,600)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	10,000	-	10,000
Building Improvements	201,509	(132,814)	68,695
Furniture and Equipment	116,814	(84,829)	31,985
Information and Communication Technology	46,899	(41,612)	5,287
Leased Assets	64,025	(34,828)	29,197
Library Resources	58,627	(49,438)	9,189
<b>Balance at 31 December 2020</b>	<b>497,874</b>	<b>(343,521)</b>	<b>154,353</b>

	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
<b>Balance at 31 December 2019</b>	<b>148,993</b>	<b>53,598</b>	<b>(177)</b>	<b>-</b>	<b>(36,949)</b>	<b>165,464</b>

The net carrying value of equipment held under a finance lease is \$34,600 (2018: \$13,087)

	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 Technology	44,370	(38,128)	6,242
Leased Assets	58,212	(23,612)	34,600
Library Resources	57,207	(48,126)	9,081
<b>Balance at 31 December 2019</b>	<b>480,708</b>	<b>(315,244)</b>	<b>165,464</b>



### 13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	13,790	11,155	580
Accruals	3,888	2,756	3,779
Capital Accruals for PPE Items	469	-	-
Employee Entitlements - Salaries	33,810	26,964	29,957
Employee Entitlements - Leave Accrual	1,253	1,251	1,218
	<u>53,210</u>	<u>42,126</u>	<u>35,534</u>
Payables for Exchange Transactions	53,210	42,126	35,534
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>53,210</u>	<u>42,126</u>	<u>35,534</u>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	51,115	36,718	53,997
Increase to the Provision During the Year	6,854	6,738	8,906
Adjustment to the Provision	(777)	-	-
Use of the Provision During the Year	-	-	(11,788)
Provision at the End of the Year	<u>57,192</u>	<u>43,456</u>	<u>51,115</u>
Cyclical Maintenance - Current	10,946	18,792	10,881
Cyclical Maintenance - Term	46,246	24,664	40,234
	<u>57,192</u>	<u>43,456</u>	<u>51,115</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:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	14,486	8,350	15,603
Later than One Year and no Later than Five Years	27,566	5,997	29,201
	<u>42,052</u>	<u>14,347</u>	<u>44,804</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:

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2020	\$	\$	\$		\$
Lighting upgrade	<i>completed</i>	700	-	(700)	-	-
Library Demolition	<i>completed</i>	-	44,000	(44,000)	-	-
A,B,C,E & Site: Spouting, Breakout & 1	<i>in progress</i>	-	-	(9,395)	-	(9,395)
A Block: Cladding,, Spouting & Window replacement		-	78,066	-	-	78,066
Totals		700	122,066	(54,095)	-	68,671

### Represented by:

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

78,066  
(9,395)

68,671

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2019	\$	\$	\$		\$
Lighting upgrade	<i>in progress</i>	700	-	-	-	700
Electrical Upgrade	<i>completed</i>	-	19,250	(19,250)	-	-
Totals		700	19,250	(19,250)	-	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.

	2020 Actual \$	2019 Actual \$
<b>Board Members</b>		
Remuneration	2,828	2,910
Full-time equivalent members	0.11	0.12
<b>Leadership Team</b>		
Remuneration	320,447	261,486
Full-time equivalent members	4.11	3.41
Total key management personnel remuneration	323,275	264,396
Total full-time equivalent personnel	4.22	3.53

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

### Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	2 - 3	1 - 2
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	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:

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



## 20. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into a \$75,240 contract agreements for A block cladding, spouting and window replacement capital works agent for the Ministry of Education. This project is fully funded by the Ministry and \$78,066 has been received of which nil has been spent on the project to balance date. This project has been approved by the Ministry. (Capital Commitments as at 31 December 2019: Nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	241,127	31,719	125,618
Receivables	33,810	30,184	30,057
Total Financial assets measured at amortised cost	274,937	61,903	155,675

### Financial liabilities measured at amortised cost

Payables	53,210	42,126	35,534
Finance Leases	37,833	14,347	38,639
Total Financial Liabilities Measured at Amortised Cost	91,043	56,473	74,173



#### **24. Events After Balance Date**

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

#### **25. Failure to comply with Section 87 of the Education Act 1989**

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989 in that the Board did not report by 31 May 2021, the date fixed by the Minister of Education, by which schools were required to have sent their financial statements to the Ministry of Education

#### **26. Comparatives**

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



**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF TE POI SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 21, that comprise the Statement of Financial Position as at 31 December 2020, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 30 July 2021. This is the date at which our opinion is expressed.

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

**Basis of 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 for the financial statements**

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

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

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

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

### **Independence**

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

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



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



School name: Te Poi	School number: 2014
<b>Mathematics</b>	
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.	
<b>Strategic Aim:</b>  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.	
<b>Annual Aim:</b>  Continued collation of schoolwide baseline data for Mathematics in relation to the NZC	
<b>Target for improving student achievement in Mathematics.</b>  During 2020 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.	
<b>Baseline data:</b> 2019 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 &amp; Principal.</p> <p>Building learner agency by knowing &amp; articulating their next learning steps</p> <p>Develop student led success criteria for specific strand areas</p> <p>Continued use of student voice to inform practice.</p> <p>Authentic, purpose driven motivation for mathematics across all strands</p> <p>Reflective questioning</p> <p>Reflective practice – Teachers &amp; 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>Our beginning of the year data showed a total of 46 students not achieving.</p> <p>By the end of the year:</p> <p>5 didn't accelerate</p> <p>41 accelerated = 89% acceleration</p> <p>Compared to 2019 43% acceleration achieved</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>Clear teacher focus on effective mathematic teaching, understanding mixed ability approach and reflective practice.</p> <p>2020 we were part of the ALiM programme and the identified teacher attended the workshops and provided ongoing support for staff.</p>	<p>Identification of potential at risk students using the curriculum &amp; 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"> <li>• What to do with our low learners</li> <li>• 'Just in Time' sessions based on teacher specific needs arising from class observations</li> <li>• Student discourse &amp; student learner agency</li> <li>• Mixed ability grouping</li> <li>• Problem solving maths approach</li> </ul>



<p>Effective use of technology to engage &amp; enhance student achievement.</p> <p>Continue to build scaffolded NC expectations for throughout the year.</p> <p>Responsive assessment procedure approaches</p> <p>Continue to reflect on programmes across all strands and how to refresh &amp; improve our teaching approaches</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><b>Planning for next year:</b> Mathematics remains our focus for 2021 , particular focus on the Year 3 &amp; 4 cohorts.</p>			

Writing
<p>To focus on, and research into, the understanding &amp; 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><b>Strategic Aim:</b></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><b>Annual Aim:</b></p> <p>Continued focus on effective writing practices and programmes</p>
<p><b>Target for improving student achievement in Writing.</b></p> <p>During 2020 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><b>Baseline data:</b></p> <p>2019 EofY Writing 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 &amp; 47% Year 3 cohorts.</p>

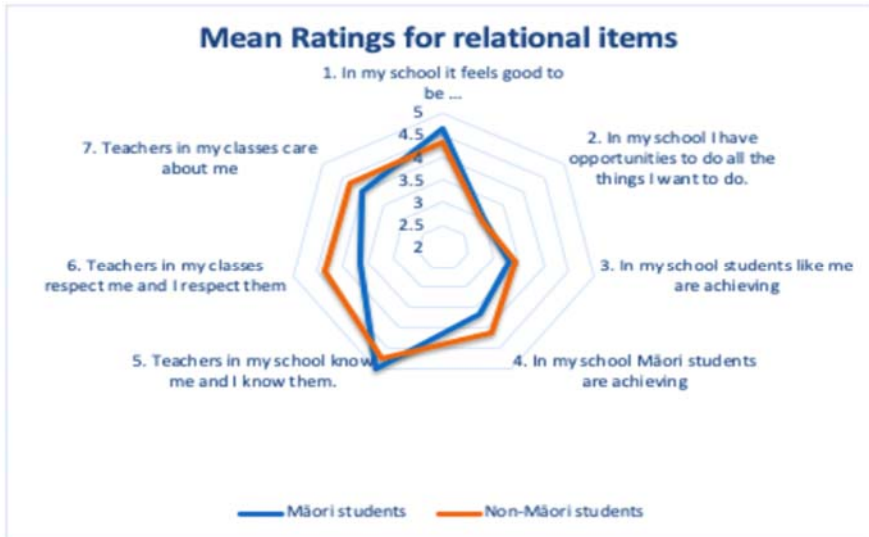
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>In class observations, support, guidance and teaching from the PLD Facilitator &amp; Principal.</p> <p>Teachers understanding the mechanics of writing, sentence structure, crafting and how to teach at specific levels</p> <p>Use of student voice to inform practice.</p> <p>Building learner agency by knowing &amp; articulating their next learning steps</p> <p>Use of Jeff Anderson approach to teaching writing: in particular "What do you notice?"</p> <p>Develop student led success criteria for specific writing genre</p> <p>Authentic, purpose driven motivation for writing</p> <p>Reflective questioning</p> <p>Reflective practice – Teachers &amp; students.</p> <p>Grouping according to needs.</p> <p>Group teaching linked to assessment findings.</p>	<p>At the beginning of the year 58 students were identified as at risk of not achieving</p> <p>25 didn't accelerate</p> <p>33 accelerated = 57% acceleration</p> <p>Compared to 2019 45% acceleration</p> <p>Improved teacher knowledge, understanding and confidence in teaching writing 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>We had a large cohort at Year 2 &amp; 3 that did not reach curriculum standards.</p> <p>Clear teacher focus on effective mathematic 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 &amp; 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"> <li>• What to do with our low learners</li> <li>• 'Just in Time' sessions based on teacher specific needs arising from class observations</li> <li>• Student discourse &amp; student learner agency</li> <li>• Authentic &amp; purpose-based writing</li> </ul> <p>We are continuing our PLD focus with our provider to support teachers own skills and in the classroom for 2021</p>



<p>Target groups identified for acceleration linked to assessment findings.</p> <p>Effective use of digital technologies to engage &amp; enhance student achievement.</p> <p>Develop NZC expectations for throughout the year.</p> <p>Responsive assessment procedures</p> <p>Relook at current programmes and how to refresh &amp; improve our teaching approaches</p>	<p>Greater opportunities for students to share their learning and to teach others</p>		
<p><b>Planning for next year:</b> Writing remains our focus for 2021</p>			



Student Voice & Agency
To focus on, and research into, the understanding & the teaching the skills and mechanics of student voice and learner agency
<b>Strategic Aim:</b>  To ensure teaching and learning practices reflect the 21st century learner needs, in particular with technology in its multiple forms, and the implementation of the digital technologies' curriculum.
<b>Annual Aim:</b>  Students will take ownership of their learning through the continued development of student agency and student voice.
<b>Target for improving student voice &amp; agency.</b>  During 2020 students will take ownership of their learning through the continued development of student agency and student voice.  Teachers and students will learn the art of effective feedback in order to build learner capabilities and agency.

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>Teachers understanding the mechanics of student discourse</p> <p><a href="#">Clarity in the Classroom: Using Formative Assessment for Building Learning-Focused Relationships</a></p> <p>Build student understanding of feedback</p> <p>Develop student understanding &amp; use of a language of learning – scaffolded across the school</p> <p>Use of student voice to inform practice.</p>	<p>Language of learning was developed across the school to build learner agency</p> <p>Student voice was used to guide class learning.</p> <p>Effective goal setting processes were developed with students to ensure they know their next learning steps.</p> <div><p><b>Mean Ratings for relational items</b></p><p>1. In my school it feels good to be ...</p><p>2. In my school I have opportunities to do all the things I want to do.</p><p>3. In my school students like me are achieving</p><p>4. In my school Māori students are achieving</p><p>5. Teachers in my school know me and I know them.</p><p>6. Teachers in my classes respect me and I respect them</p><p>7. Teachers in my classes care about me</p><p>— Māori students — Non-Māori students</p><table><caption>Approximate Mean Ratings from Radar Chart</caption><thead><tr><th>Item</th><th>Māori students</th><th>Non-Māori students</th></tr></thead><tbody><tr><td>1. In my school it feels good to be ...</td><td>4.5</td><td>4.5</td></tr><tr><td>2. In my school I have opportunities to do all the things I want to do.</td><td>4.0</td><td>4.0</td></tr><tr><td>3. In my school students like me are achieving</td><td>3.5</td><td>3.5</td></tr><tr><td>4. In my school Māori students are achieving</td><td>3.0</td><td>3.0</td></tr><tr><td>5. Teachers in my school know me and I know them.</td><td>3.5</td><td>3.5</td></tr><tr><td>6. Teachers in my classes respect me and I respect them</td><td>3.5</td><td>3.5</td></tr><tr><td>7. Teachers in my classes care about me</td><td>4.0</td><td>4.0</td></tr></tbody></table></div>	Item	Māori students	Non-Māori students	1. In my school it feels good to be ...	4.5	4.5	2. In my school I have opportunities to do all the things I want to do.	4.0	4.0	3. In my school students like me are achieving	3.5	3.5	4. In my school Māori students are achieving	3.0	3.0	5. Teachers in my school know me and I know them.	3.5	3.5	6. Teachers in my classes respect me and I respect them	3.5	3.5	7. Teachers in my classes care about me	4.0	4.0	<p>We found students were very clear at articulating their next learning steps but were not aware of when they had achieved the particular step.</p>	<p>We are continuing our PLD focus with our provider to support teachers own skills and in the classroom for 2021</p> <p>We will have a definite focus for students on how to identify when they have achieved as well as their next learning steps.</p>
Item	Māori students	Non-Māori students																									
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Building learner agency by knowing & articulating their next learning steps

Develop student led success criteria for specific writing genre

Authentic, purpose driven motivation for learning

Reflective questioning

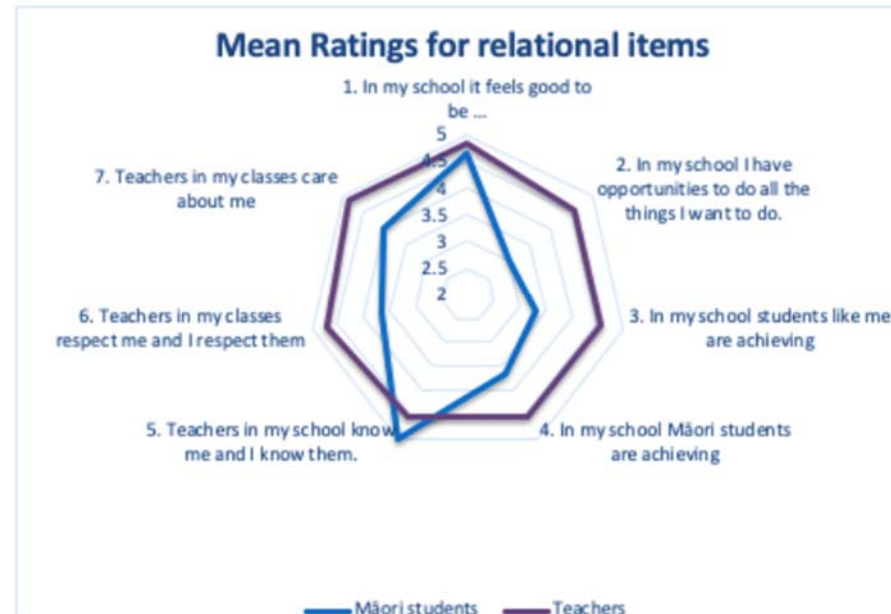
Reflective practice – Teachers & students.

Effective use of digital technologies to engage & enhance student achievement.

Develop NZC expectations for throughout the year.

Responsive assessment procedures

Relook at current programmes and how to refresh & improve our teaching approaches



NAG2A (b)(i) Areas of strength	
<b>Reading &amp; Mathematics Achievement</b>	
<p>Discussion:</p> <p>Reading: 2020 beginning of the year data identified 36 students at risk of not achieving in reading  11 didn't accelerate, 25 accelerated = 69% acceleration  Compared to 2019 with 33% acceleration</p> <p>Mathematics: 2020 beginning data identified 46 students at risk in mathematics  5 didn't accelerate, 41 accelerated = 89% acceleration  Compared to 2019 with 43% acceleration</p>	
NAG2A (b)(i) Areas for improvement	
<b>Writing</b>	
<p>Discussion:</p> <p>2020 beginning data identified 58 students at risk of not achieving  25 didn't accelerate, 33 accelerated = 57% acceleration  End of year data showed only 45% of all students achieved at the appropriate curriculum levels.</p>	
NAG2A (b)(iii) Planned actions for lifting achievement	

Writing:

- In class observations, support, guidance and teaching from the PLD Facilitator & Principal.
- Teachers understanding the mechanics of writing, sentence structure, crafting and how to teach at specific levels
- Use of student voice to inform practice.
- Building learner agency by knowing & articulating their next learning steps
- Use of Jeff Anderson approach to teaching writing: in particular "What do you notice?"
- Develop student led success criteria for specific writing genre
- Authentic, purpose driven motivation for writing
- Reflective questioning
- Reflective practice – Teachers & students.
- Grouping according to needs.
- Group teaching linked to assessment findings.
- Target groups identified for acceleration linked to assessment findings.
- Effective use of digital technologies to engage & enhance student achievement.
- Develop NZC expectations for throughout the year.
- Responsive assessment procedures
- Relook at current programmes and how to refresh & improve our teaching approaches

**Additional Information**

PLD secured for Digital Literacies, Indigenous, Decolonising, Anti-Racist Praxis & PB4L.

## **Te Poi School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,105 (excluding GST). The funding was spent on sporting endeavours.