

TAINUI FULL PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1974
Principal:	Tania Morrison
School Address:	Tainui Street, Tokoroa
School Postal Address:	Tainui Street, Tokoroa, 3420
School Phone:	07 886 9860
School Email:	djohn@tainuifullprimary.school.nz; shirley@tainuifullprimary.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Sonia Winikerei (nee Smith)	Chairperson	Elected	Senior Advocate	Jul 2022
Tania Morrison	Principal	Ex Officio		
Katishie Reid	Parent Rep	Co-opted	Dental Hygienist	Jun 2019
Jamie George	Parent Rep	Elected	Sports Waikato Co-ordinator	Jul 2022
Andrew MacFayden	Parent Rep	Elected	Quality and Risk Manager	Jul 2022
Leander Rangī	Parent Rep	Elected	Hippy Co-ordinator	Jul 2022
Rhys Whaanga	Parent Rep	Elected	Team leader - Fonterra	Jul 2022
Peter Treanor	Parent Rep	Elected		Jun 2019
Francis Pedersen (nee Thompson)	Parent Rep	Elected		Jun 2019
Darrell Gage	Parent Rep	Elected		Jun 2019
Dean Sanson	Staff Rep	Appointed	Teacher	Jul 2022
Rosaline Andrews	Staff Rep	Elected		Jun 2019

Accountant / Service Provider: Education Services Ltd

TAINUI FULL PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 12	Statement of Accounting Policies
13 - 22	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Tainui Full Primary 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.

Sonia Winikerei

Full Name of Board Chairperson

Tania Morrison

Full Name of Principal

Soinikerei

Signature of Board Chairperson

[Signature]

Signature of Principal

Date:

8/06/2020

Date:

8/06/2020

Tainui Full Primary 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	2,788,774	2,286,494	2,489,070
Locally Raised Funds	3	97,725	72,300	109,872
Interest income		12,278	-	7,705
		<u>2,898,777</u>	<u>2,358,794</u>	<u>2,606,647</u>
Expenses				
Locally Raised Funds	3	108,000	97,086	89,782
Learning Resources	4	1,927,854	1,548,592	1,694,514
Administration	5	176,730	196,607	143,827
Finance		2,311	670	2,149
Property	6	491,221	466,647	456,976
Depreciation	7	110,926	95,423	96,106
Loss on Disposal of Property, Plant and Equipment		-	-	559
		<u>2,817,042</u>	<u>2,405,025</u>	<u>2,483,913</u>
Net Surplus / (Deficit) for the year		81,735	(46,231)	122,734
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>81,735</u>	<u>(46,231)</u>	<u>122,734</u>

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

Tainui Full Primary 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		804,742	627,867	669,323
Total comprehensive revenue and expense for the year		81,735	(46,231)	122,734
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	12,685
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	24	886,477	581,636	804,742
Retained Earnings		886,477	581,636	804,742
Equity at 31 December		886,477	581,636	804,742

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.

Tainui Full Primary School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	391,958	452,131	418,065
Accounts Receivable	9	160,277	136,716	111,471
GST Receivable		11,178	3,939	5,513
Prepayments		9,481	4,390	9,692
Inventories	10	3,077	10,613	6,508
Investments	11	215,678	-	215,678
Funds owed for Capital Works Projects	18	66,177	-	32,552
		<u>857,826</u>	<u>607,789</u>	<u>799,479</u>
Current Liabilities				
Accounts Payable	13	143,235	126,630	133,558
Provision for Cyclical Maintenance	14	65,370	-	-
Painting Contract Liability - Current Portion	15	-	-	7,382
Finance Lease Liability - Current Portion	16	40,689	-	40,587
Funds held in Trust	17	12,792	6,159	11,455
		<u>262,086</u>	<u>132,789</u>	<u>192,982</u>
Working Capital Surplus/(Deficit)		595,740	475,000	606,497
Non-current Assets				
Property, Plant and Equipment	12	322,932	172,006	316,617
		<u>322,932</u>	<u>172,006</u>	<u>316,617</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	65,370	54,475
Finance Lease Liability	16	32,195	-	63,897
		<u>32,195</u>	<u>65,370</u>	<u>118,372</u>
Net Assets		<u>886,477</u>	<u>581,636</u>	<u>804,742</u>
Equity		<u>886,477</u>	<u>581,636</u>	<u>804,742</u>

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

Tainui Full Primary 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	767,604	693,612	772,065
Locally Raised Funds	97,725	72,300	109,872
Goods and Services Tax (net)	(5,665)	-	(1,574)
Payments to Employees	(333,208)	(317,432)	(300,239)
Payments to Suppliers	(379,695)	(408,061)	(313,482)
Interest Paid	(2,311)	(670)	(2,149)
Interest Received	12,118	-	9,120
Net cash from Operating Activities	156,568	39,749	273,613
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(106,412)	(20,000)	(63,753)
Purchase of Investments	(215,678)	-	-
Proceeds from Sale of Investments	215,678	215,678	-
Net cash from Investing Activities	(106,412)	195,678	(63,753)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	12,685
Finance Lease Payments	(38,106)	(35,693)	(17,642)
Painting contract payments	(7,382)	(10,895)	(5,074)
Funds Administered on Behalf of Third Parties	1,412	-	(6,159)
Funds Held for Capital Works Projects	(32,187)	-	(38,897)
Net cash from Financing Activities	(76,263)	(46,588)	(55,087)
Net increase/(decrease) in cash and cash equivalents	(26,107)	188,839	154,773
Cash and cash equivalents at the beginning of the year	8	418,065	263,292
Cash and cash equivalents at the end of the year	8	391,958	452,131

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.

Tainui Full Primary School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Tainui Full Primary 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 28.

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 \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	8 Years
Building Improvements	40 Years
Furniture and Equipment	4-15 Years
Information and Communication Technology	4 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 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	671,386	659,000	628,361
Teachers' Salaries Grants	1,662,988	1,279,685	1,406,498
Use of Land and Buildings Grants	347,126	310,532	312,279
Resource Teachers Learning and Behaviour Grants	1,628	-	8,866
Other MoE Grants	93,956	37,277	124,804
Other Government Grants	11,690	-	8,262
	<u>2,788,774</u>	<u>2,286,494</u>	<u>2,489,070</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	10,159	16,800	14,270
Activities	24,721	-	37,898
Trading	40,957	37,500	38,832
Fundraising	3,403	1,000	1,267
Other Revenue	3,510	7,000	7,020
After School Care	14,975	10,000	10,585
	<u>97,725</u>	<u>72,300</u>	<u>109,872</u>
Expenses			
Activities	17,941	-	22,083
Trading	61,638	51,467	42,911
Fundraising (Costs of Raising Funds)	1,025	13,000	1,147
Other Locally Raised Funds Expenditure	2,678	2,750	2,011
After School Care	24,718	29,869	21,630
	<u>108,000</u>	<u>97,086</u>	<u>89,782</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(10,275)</u>	<u>(24,786)</u>	<u>20,090</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	63,616	71,600	57,181
Library Resources	702	500	176
Employee Benefits - Salaries	1,823,397	1,428,992	1,584,875
Staff Development	32,831	43,000	42,532
Ict	7,308	4,500	9,750
	<u>1,927,854</u>	<u>1,548,592</u>	<u>1,694,514</u>



5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,262	4,082	4,082
Board of Trustees Fees	6,005	5,280	6,265
Board of Trustees Expenses	9,012	9,440	7,158
Communication	2,725	3,500	2,726
Consumables	15,519	12,100	6,967
Operating Lease	-	800	2,281
Other	36,059	47,550	34,638
Employee Benefits - Salaries	89,771	103,605	68,201
Insurance	3,177	2,200	3,013
Service Providers, Contractors and Consultancy	10,200	8,050	8,496
	<u>176,730</u>	<u>196,607</u>	<u>143,827</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	11,321	8,300	6,760
Consultancy and Contract Services	8,905	10,000	17,113
Cyclical Maintenance Expense	10,895	10,895	10,895
Grounds	3,010	3,600	3,949
Heat, Light and Water	26,424	25,500	24,312
Rates	9,016	7,500	8,124
Repairs and Maintenance	28,983	25,800	18,672
Use of Land and Buildings	347,126	310,532	312,279
Employee Benefits - Salaries	45,541	64,520	54,872
	<u>491,221</u>	<u>466,647</u>	<u>456,976</u>

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

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings	5,141	6,777	6,826
Building Improvements	807	342	344
Furniture and Equipment	33,152	26,113	26,300
Information and Communication Technology	26,672	32,943	33,179
Leased Assets	42,986	26,825	27,017
Library Resources	2,168	2,423	2,440
	<u>110,926</u>	<u>95,423</u>	<u>96,106</u>



8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	191,958	236,453	200,004
Bank Call Account	200,000	215,678	218,061
Cash equivalents for Cash Flow Statement	<u>391,958</u>	<u>452,131</u>	<u>418,065</u>

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

Of the \$391,958 Cash and Cash Equivalents, \$10,311 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	1,153	1,153	1,153
Receivables from the Ministry of Education	-	-	2,875
Banking Staffing Underuse	42,640	36,703	-
Interest Receivable	3,437	4,692	3,277
Teacher Salaries Grant Receivable	113,047	94,168	104,166
	<u>160,277</u>	<u>136,716</u>	<u>111,471</u>
Receivables from Exchange Transactions	4,590	5,845	4,430
Receivables from Non-Exchange Transactions	155,687	130,871	107,041
	<u>160,277</u>	<u>136,716</u>	<u>111,471</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Canteen	452	539	717
Stationery	2,625	3,455	2,105
Uniforms	-	6,619	3,686
	<u>3,077</u>	<u>10,613</u>	<u>6,508</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	215,678	-	215,678
Total Investments	<u>215,678</u>	<u>-</u>	<u>215,678</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	14,581	-	-	-	(5,141)	9,440
Building Improvements	4,443	65,028	-	-	(807)	68,664
Furniture and Equipment	139,623	27,959	-	-	(33,152)	134,431
Information and Communication Technology	44,899	12,608	-	-	(26,672)	30,834
Leased Assets	96,527	10,829	-	-	(42,986)	64,371
Library Resources	16,545	817	-	-	(2,168)	15,192
Balance at 31 December 2019	316,618	117,241	-	-	(110,926)	322,932

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	145,302	(135,862)	9,440
Building Improvements	150,194	(81,530)	68,664
Furniture and Equipment	600,651	(466,220)	134,431
Information and Communication Technology	222,425	(191,591)	30,834
Leased Assets	126,419	(62,048)	64,371
Library Resources	72,080	(56,888)	15,192
Balance at 31 December 2019	1,317,071	(994,139)	322,932

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	21,407	-	-	-	(6,826)	14,581
Building Improvements	4,786	-	-	-	(344)	4,443
Furniture and Equipment	118,716	47,206	-	-	(26,300)	139,623
Information and Communication Technology	63,020	15,057	-	-	(33,179)	44,899
Leased Assets	27,519	96,025	-	-	(27,017)	96,527
Library Resources	18,054	1,490	(559)	-	(2,440)	16,544
Balance at 31 December 2018	253,502	159,778	(559)	-	(96,106)	316,617

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	145,302	(130,721)	14,581
Building Improvements	85,166	(80,723)	4,443
Furniture and Equipment	572,692	(433,069)	139,623
Information and Communication Technology	209,818	(164,919)	44,899
Leased Assets	140,269	(43,742)	96,527
Library Resources	71,263	(54,719)	16,544
Balance at 31 December 2018	1,224,510	(907,893)	316,617

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	24,554	26,651	23,495
Accruals	2,804	3,794	2,664
Employee Entitlements - Salaries	113,047	94,168	104,166
Employee Entitlements - Leave Accrual	2,830	2,017	3,233
	143,235	126,630	133,558
Payables for Exchange Transactions	143,235	126,630	133,558
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	143,235	126,630	133,558

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	54,475	54,475	43,580
Increase to the Provision During the Year	10,895	10,895	10,895
Provision at the End of the Year	<u>65,370</u>	<u>65,370</u>	<u>54,475</u>
Cyclical Maintenance - Current	65,370	-	-
Cyclical Maintenance - Term	-	65,370	54,475
	<u>65,370</u>	<u>65,370</u>	<u>54,475</u>

15. Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	-	-	7,382
Non Current Liability	-	-	-
	<u>-</u>	<u>-</u>	<u>7,382</u>

In 2006 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a 14 year period. The programme provides for External repaints of the Ministry owned buildings in 2006, with regular maintenance in subsequent years. The agreement has an annual commitment of \$10,895. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	41,545	-	41,443
Later than One Year and no Later than Five Years	32,570	-	65,023
	<u>74,115</u>	<u>-</u>	<u>106,466</u>

17. Funds held in Trust

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 12,792	\$ 6,159	\$ 11,455
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>12,792</u>	<u>6,159</u>	<u>11,455</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

18. Funds Owed (Held) for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Fencing & Ablution	<i>in progress</i>	34,418	-	-	-	34,418
Project#204871 - D,E:DQLS & ILE upgrade	<i>in progress</i>	(1,866)	-	-	-	(1,866)
Project 5934-Block A, B & D Refurbishment	<i>in progress</i>	-	25,752	57,457	-	31,705
5972 Fire Alarm Upgrade	<i>in progress</i>	-	-	9,115	-	9,115
6007 Heat Pump Replacement	<i>in progress</i>	-	9,849	1,404	-	(8,445)
6030 LSC	<i>in progress</i>	-	-	1,250	-	1,250
Totals		<u>32,552</u>	<u>35,601</u>	<u>69,226</u>	<u>-</u>	<u>66,177</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	(10,311)
Funds Due from the Ministry of Education	76,488
	<u>66,177</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Fencing & Ablution	<i>in progress</i>	1,638	-	32,780	-	34,418
Project#204871 - D,E:DQLS & ILE upgrade	<i>in progress</i>	(1,866)	-	-	-	(1,866)
Totals		<u>(228)</u>	<u>-</u>	<u>32,780</u>	<u>-</u>	<u>32,552</u>

19. 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.



20. 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	6,005	6,265
Full-time equivalent members	0.10	0.12
<i>Leadership Team</i>		
Remuneration	376,775	359,468
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	382,780	365,733
Total full-time equivalent personnel	3.10	3.12

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	160 - 170	160 - 170
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	1.00
	0.00	1.00

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

21. 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	-	-

22. 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.

23. Commitments

(a) Capital Commitments

There is a capital commitment as at 31 December 2019 (Capital commitments at 31 December 2018: nil):

(a) A \$72,785 contract with Tim Gisler as agent of the Ministry of Education for LSC project which is expected to be completed by 2020. This project is fully funded by the Ministry. No funds have been received to date. Total spent on the project to date amount to \$1,250.

(b) Operating Commitments

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

(a) operating lease of laptops;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>-</u>

(b) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's buildings. The amount committed on the contract is:

	2019 Actual \$	2018 Actual \$
No later than One Year	-	7,382
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>7,382</u>

24. 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.

25. Financial Instruments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	391,958	452,131	418,065
Receivables	160,277	136,716	111,471
Investments - Term Deposits	215,678	-	215,678
Total Financial assets measured at amortised cost	<u>767,913</u>	<u>588,847</u>	<u>745,214</u>

Financial liabilities measured at amortised cost

Payables	143,235	126,630	133,558
Finance Leases	72,884	-	104,484
Painting Contract Liability	-	-	7,382
Total Financial Liabilities Measured at Amortised Cost	<u>216,119</u>	<u>126,630</u>	<u>245,424</u>

26. 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.

27. Comparatives

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

28. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

30. Breach of Law – failure to comply with Section 87C of the Education Act 1989

The Board of Trustees has failed to comply with section 87C of the Education Act 1989 in that the Board did not report by 31 May 2020, the date fixed by the Minister of Education, by which schools were required to have sent their financial statements to the Ministry of Education. This disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF TAINUI FULL PRIMARY SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Tainui Full Primary 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 22 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 8 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 26 on page 22 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.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

© 2019 Findex (Aust) Pty Ltd

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 arises 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 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 (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



WRITING
Tainui Full Primary School Analysis of Variance for 2019

Focus	Writing																																																																																																																																																																												
Strategic Aim	<p>1. Growing high performing and capable school leaders 2. Growing highly effective and innovative teachers 3. Growing curious and capable tamariki</p> <p>Effective learning for all <i>All students are able to access the New Zealand Curriculum and will progress through the levels acknowledging that students' progress at different rates in different learning areas, depending on their individual strengths and learning needs. All progress and achievement will be recognised.</i></p>																																																																																																																																																																												
2020 Annual Targets	<p>Our targets deliberately focus on the behaviours associated with becoming a more effective learner through the use of <i>He Pou Tainui (Key Competencies)</i> and a responsive curriculum where identity, culture and language counts.</p> <p>Below is our measurement for achievement using the curriculum levels.</p> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <thead> <tr> <th colspan="20">Curriculum Levels - Tainui Full Primary</th> </tr> <tr> <th></th> <th colspan="12">Level One</th> <th colspan="3">Level 2</th> <th colspan="3">Level 3</th> <th colspan="3">Level 4</th> </tr> <tr> <th></th> <th colspan="6">Year 1</th> <th colspan="6">Year 2</th> <th colspan="2">Year 3</th> <th colspan="1">Year 4</th> <th colspan="2">Year 5</th> <th colspan="1">Year 6</th> <th colspan="2">Year 7</th> <th colspan="1">Year 8</th> </tr> <tr> <th></th> <th colspan="6">Towards L1</th> <th colspan="6">Within L1</th> <th colspan="1">Toward L2</th> <th colspan="2">Within L2</th> <th colspan="1">Toward L3</th> <th colspan="1">Within L3</th> <th colspan="2">Toward L4</th> <th colspan="1">Within L4</th> <th colspan="2">Toward L5</th> </tr> </thead> <tbody> <tr> <td>Reading (RR Lev)</td> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td> <td>7/8</td><td>9/10</td><td>11/12</td><td>13/14</td><td>15/16</td><td>17/18</td> <td>19/20</td><td>21/22</td><td>23/24</td> <td>25/26</td><td>27</td><td>28/29</td> <td>30</td><td>12-12.5</td><td>12.5 +</td> </tr> <tr> <td>Maths</td> <td>1b</td><td>1m</td><td>1e</td><td>2b</td><td>2m</td><td>2e</td> <td>3b</td><td>-</td><td>3m</td><td>-</td><td>3e</td><td>4b-4e</td> <td>5b</td><td>5m</td><td>5e</td> <td>6b</td><td>6m</td><td>6e</td> <td>7b</td><td>7m</td><td>7e</td> </tr> <tr> <td>Writing</td> <td colspan="6">1b</td> <td colspan="6">1m</td> <td>1e</td> <td>2b</td><td>2m</td><td>2e</td> <td>3b</td><td>3m</td><td>3e</td> <td>4b</td><td>4m</td><td>4e</td> </tr> </tbody> </table> <p>Writing</p>																			Curriculum Levels - Tainui Full Primary																					Level One												Level 2			Level 3			Level 4				Year 1						Year 2						Year 3		Year 4	Year 5		Year 6	Year 7		Year 8		Towards L1						Within L1						Toward L2	Within L2		Toward L3	Within L3	Toward L4		Within L4	Toward L5		Reading (RR Lev)	1	2	3	4	5	6	7/8	9/10	11/12	13/14	15/16	17/18	19/20	21/22	23/24	25/26	27	28/29	30	12-12.5	12.5 +	Maths	1b	1m	1e	2b	2m	2e	3b	-	3m	-	3e	4b-4e	5b	5m	5e	6b	6m	6e	7b	7m	7e	Writing	1b						1m						1e	2b	2m	2e	3b	3m	3e	4b	4m	4e
Curriculum Levels - Tainui Full Primary																																																																																																																																																																													
	Level One												Level 2			Level 3			Level 4																																																																																																																																																										
	Year 1						Year 2						Year 3		Year 4	Year 5		Year 6	Year 7		Year 8																																																																																																																																																								
	Towards L1						Within L1						Toward L2	Within L2		Toward L3	Within L3	Toward L4		Within L4	Toward L5																																																																																																																																																								
Reading (RR Lev)	1	2	3	4	5	6	7/8	9/10	11/12	13/14	15/16	17/18	19/20	21/22	23/24	25/26	27	28/29	30	12-12.5	12.5 +																																																																																																																																																								
Maths	1b	1m	1e	2b	2m	2e	3b	-	3m	-	3e	4b-4e	5b	5m	5e	6b	6m	6e	7b	7m	7e																																																																																																																																																								
Writing	1b						1m						1e	2b	2m	2e	3b	3m	3e	4b	4m	4e																																																																																																																																																							

65% of all students are working within or beyond their expected curriculum level in writing.

Specific Focus on:

Māori, Boys and NZE aiming for at least to achieve a 10% increase from 2019 results in raising achievement in writing where they are working at expected or accelerated progress.

**Baseline
Data in
2018**

Data in writing indicated that:

56% of all students were at and above their expected expectations.

67% of girls are the cohort that achieves better across all cohorts

45% Boys showed the lowest result compared to all other cohorts.

51% NZE were close behind.

59% of Māori were achieving at or above their expected levels and 59% Pasifika achieves similarly.

Writing	
Group	% At expected or accelerated levels
Whole School	56%
Boys	45%
Girls	67%
Maori	57%
Pasifika	59%
NZE	51%

Result for 2019

School Wide		Gender	B	G	Maori	B	G	Pasifika	B	G	NZE	B	G
Above	17% 59	Above	13% 23	21% 36	Above	12% 11	24% 24	Above	12% 6	19% 8	Above	18% 6	11% 3
At	47% 167	At	39% 70	55% 97	At	40% 38	55% 56	At	43% 21	63% 27	At	33% 11	41% 11
Below	21% 75	Below	26% 46	17% 29	Below	32% 30	13% 13	Below	20% 10	16% 7	Below	18% 6	33% 9
Well below	15% 54	Well below	23% 41	7% 13	Well below	17% 16	8% 8	Well below	24% 12	25% 1	Well below	30% 10	15% 4
Total	355	Total	180	175	Total	95	101	Total	49	43	Total	33	27

2018/2019 Comparison

Writing		
Accelerated and Expected Levels		
Group	2018	2019
Whole School	56% (181)	64% (226)
Boys	45% (38)	52% (49)
Girls	67% (64)	77% (35)
Māori	57% (102)	66% (129)
Pasifika	59% (21)	67% (62)
NZE	51% (35)	52% (31)
Total Nos:	322	354

Actions (What we did)
<ul style="list-style-type: none"> ● Target groups identified in every class so that teachers were teaching to gain results. ● Regular discussions and accountability around targets - at team level and leadership level ● Individual teacher CDA meetings were held each term to monitor progress of our target children. ● We are aiming to show more acceleration across the school. ● Some moderation in teams was actioned. ● Various writing programmes used such as 'write this essay.' 'Pobble' is used for motivation. ● Some authentic contexts for writing implemented. ● Some deliberate modeling of writing was done.
Outcomes (What happened)
<p>Although slight improvements across all cohorts our data shows that Boys and NZE are sitting at 52% at and above the expectation. Māori and Pasifika achieve similarly at 66% for Māori & 67% for Pasifika.</p> <p>When we look closely at cohorts the data indicated:</p> <p>Year 2: 33% below/ well below Year 5: 48% below/ well below Year 6: 36% below/ well below Year 7: 68% below/ well below Year 8: 56% below/ well below</p> <p>Our year 7 & 8 cohort showed almost half and half were achieving at or above and other half well below and below.</p>
Reasons for Variance (Why did it happen?)

Our strength lied in the year 3 and 4 ara of the school:

Year 3: 80% at / above

Year 4: 77% at / above

We know that there were some strong teaching and learning capabilities here providing authentic learning contexts.

Some of the variance was also due to a lot of teacher changes.

Evaluation (Where to next?)

- Teachers undertake an inquiry and to do a cycle of TAI (Teaching As Inquiry) research in to own practice
- Develop learner agency
- Write impact stories to describe what improvements are occurring.
- Implementation of cultural kete, Tainui & Raulawa kete
- Leaders actively using coaching strategies to support the process of TAI
- Build teacher capability around assessment so they become data literate
- Leaders continue to build their own capabilities and lead change
- Continue to deliberately share practice through ako learning hubs
- Observations and feedback to deliberately be in place across the school
- Thorough induction in place on a regular cycle for first and second year teachers.
- Attention to identity, language and cultures - is this lens over our curriculum
- Involvement of close monitoring by leadership team members
- Continue to meet every staff member once a term to do CDAs - include their team leader in the interviews where possible.
- Leadership guidance and support around the data and supporting others.
- Monitoring progress closely for acceleration.
- Oral language explicitly taught and to be an expectation in learning across the curriculum, in particular in the year 0-4 classes.
- Collaborative teaching, utilising the strengths of others, building the capacity to raise the achievement.
- Working towards collaboration in year 0-2 classes
- Implementation of Play based learning
- Stronger and more effective transition to school programme.
- Continue improving pedagogy.

- Leadership to lead the learning as needed.
- Moderation to regularly occur in teams.
- Observations more frequently.
- Feedforward and feedback crucial expectation to embed.
- Continue to use the Classroom Data Analysis
- Yolanda Soryl in the Year 0-4



READING
Tainui Full Primary School Analysis of Variance for 2019

Focus	Reading																																																																																																																																																							
Strategic Goals	<p>1. Growing high performing and capable school leaders 2. Growing highly effective and innovative teachers 3. Growing curious and capable tamariki</p> <p>Effective learning for all <i>All students are able to access the New Zealand Curriculum and will progress through the levels acknowledging that students' progress at different rates in different learning areas, depending on their individual strengths and learning needs. All progress and achievement will be recognised.</i></p>																																																																																																																																																							
2020 Annual Targets	<p>Our targets deliberately focus on the behaviours associated with becoming a more effective learner through the use of <i>He Pou Tainui (Key Competencies)</i> and a responsive curriculum where identity, culture and language counts.</p> <p>Below is our measurement for achievement using the curriculum levels.</p> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <thead> <tr> <th colspan="22">Curriculum Levels - Tainui Full Primary</th> </tr> <tr> <th></th> <th colspan="12">Level One</th> <th colspan="2">Level 2</th> <th colspan="2">Level 3</th> <th colspan="3">Level 4</th> </tr> <tr> <th></th> <th colspan="6">Year 1</th> <th colspan="6">Year 2</th> <th>Year 3</th> <th>Year 4</th> <th>Year 5</th> <th>Year 6</th> <th>Year 7</th> <th>Year 8</th> </tr> <tr> <th></th> <th colspan="6">Towards L1</th> <th colspan="6">Within L1</th> <th>Toward L2</th> <th>Within L2</th> <th colspan="2">Toward L3</th> <th>Within L3</th> <th colspan="2">Toward L4</th> <th>Within L4</th> <th colspan="2">Toward L5</th> </tr> <tr> <th>Reading (RR Lev)</th> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td> <td>7/8</td><td>9/10</td><td>11/12</td><td>13/14</td><td>15/16</td><td>17/18</td> <td>19/20</td><td>21/22</td><td>23/24</td> <td>25/26</td><td>27</td><td>28/29</td> <td>30</td><td>12-12.5</td><td>12.5+</td> </tr> <tr> <th>Maths</th> <td>1b</td><td>1m</td><td>1e</td><td>2b</td><td>2m</td><td>2e</td> <td>3b</td><td>-</td><td>3m</td><td>-</td><td>3e</td><td>4b-4e</td> <td>5b</td><td>5m</td><td>5e</td> <td>6b</td><td>6m</td><td>6e</td> <td>7b</td><td>7m</td><td>7e</td> </tr> <tr> <th>Writing</th> <td colspan="6">1b</td> <td colspan="6">1m</td> <td>1e</td> <td>2b</td><td>2m</td><td>2e</td> <td>3b</td><td>3m</td><td>3e</td> <td>4b</td><td>4m</td><td>4e</td> </tr> </thead> </table> <p>Reading <i>75% of all students are working within or beyond their expected curriculum level in reading.</i></p>	Curriculum Levels - Tainui Full Primary																							Level One												Level 2		Level 3		Level 4				Year 1						Year 2						Year 3	Year 4	Year 5	Year 6	Year 7	Year 8		Towards L1						Within L1						Toward L2	Within L2	Toward L3		Within L3	Toward L4		Within L4	Toward L5		Reading (RR Lev)	1	2	3	4	5	6	7/8	9/10	11/12	13/14	15/16	17/18	19/20	21/22	23/24	25/26	27	28/29	30	12-12.5	12.5+	Maths	1b	1m	1e	2b	2m	2e	3b	-	3m	-	3e	4b-4e	5b	5m	5e	6b	6m	6e	7b	7m	7e	Writing	1b						1m						1e	2b	2m	2e	3b	3m	3e	4b	4m	4e
Curriculum Levels - Tainui Full Primary																																																																																																																																																								
	Level One												Level 2		Level 3		Level 4																																																																																																																																							
	Year 1						Year 2						Year 3	Year 4	Year 5	Year 6	Year 7	Year 8																																																																																																																																						
	Towards L1						Within L1						Toward L2	Within L2	Toward L3		Within L3	Toward L4		Within L4	Toward L5																																																																																																																																			
Reading (RR Lev)	1	2	3	4	5	6	7/8	9/10	11/12	13/14	15/16	17/18	19/20	21/22	23/24	25/26	27	28/29	30	12-12.5	12.5+																																																																																																																																			
Maths	1b	1m	1e	2b	2m	2e	3b	-	3m	-	3e	4b-4e	5b	5m	5e	6b	6m	6e	7b	7m	7e																																																																																																																																			
Writing	1b						1m						1e	2b	2m	2e	3b	3m	3e	4b	4m	4e																																																																																																																																		

Specific Focus on:

Māori, Boys and NZE aiming for at least to achieve a 10% increase from 2019 results in raising achievement in reading where they are working at expected or accelerated progress.

**Baseline
Data in
2018**

Data in reading indicated that:

69% of all students were at and above their expected expectations.
77% of girls and 80% of pasifika did very well compared to all other cohorts.

61% Boys showed the lowest result compared to all other cohorts.
62% NZE were close behind.
69% of Māori were achieving at or above their expected levels.

Reading	
Group	% At expected or accelerated levels
Whole School	69%
Boys	61%
Girls	77%
Maori	69%
Pasifika	80%
NZE	62%

Result for 2019

School Wide		Gender	B	G	Maori	B	G	Pasifika	B	G	NZE	B	G
Above	27% 97	Above	22% 40	33% 57	Above	19% 18	32% 32	Above	24% 12	37% 16	Above	30% 10	23% 6
At	40% 142	At	39% 70	42% 72	At	44% 42	46% 46	At	35% 17	42% 18	At	33% 11	27% 7
Below	32% 115	Below	39% 71	25% 44	Below	38% 36	22% 22	Below	41% 20	21% 9	Below	36% 12	50% 13
Well below		Well below			Well below			Well below			Well below		
Total	354	Total	181	173	Total	96	100	Total	49	43	Total	33	26

2018/2019 Comparison

Reading		
Accelerated and Expected Levels		
Group	2018	2019
Whole School	69% (223)	67% (239)
Boys	61% (99)	61% (110)
Girls	77% (126)	75% (129)
Māori	69% (178)	61% (196)
Pasifika	80% (71)	68% (92)
NZE	62% (69)	58% (59)
Total Nos:	322	354

Actions

(What we did)

- Target students identified
- Target students deliberately planned for

- Clear guidelines for reading implementation
- Classroom Data Analysis meeting held with leadership to look closely at targets
- Team planning, teaching practice monitored at team level
- Team leaders monitoring academic progress across their team
- Student achievement and progress kept at the forefront
- For target students a different programme implemented in some classes

**Outcomes
(What happened)**

Limitations

70% of Years 2s are below. We know that the cause of this variance has been:

- changes in staffing with less teaching experience
- high learning needs (Reading Recovery, RTLit, Q6o, truancy, behaviour, lowered IQ, FADs).
- Some students have been shifted to to other classes due to staff teacher capabilities
- 42% of Year 7s below (19 new Y7/8s this year)

Strengths

- ★ Year 5 and 6s performing well
- ★ Year 8s doing well
- ★ A range of assessment is being used by some staff
- ★ Reading approaches being used consistently in Te Tauihu and Te Rauawa (Reading To, Poetry, Shared Reading)
- ★ Leaders leading change in literacy across the junior and middle school

**Reasons for
Variance
(Why did it happen?)**

- New staff required further professional learning around achievement.
- CDAs interviews with teachers were completed throughout the year and it highlighted a need to do more work around teachers understanding and actioning data.
- Many of our new staff were struggling and needed lots of guidance in how to give an overall judgment on a child's learning,
- Leadership on data guidance and support within teams varied.
- Ako Learning Hubs in place - sharing of teaching practice

**Evaluation
(Where to next?)**

- Teachers undertake an inquiry and to do a cycle of TAI (Teaching As Inquiry) research in to own practice
- Develop learner agency
- Write impact stories to describe what improvements are occurring.
- Implementation of cultural kete, Tainui & Raulawa kete
- Leaders actively using coaching strategies to support the process of TAI
- Build teacher capability around assessment so they become data literate
- Leaders continue to build their own capabilities and lead change
- Continue to deliberately share practice through ako learning hubs
- Observations and feedback to deliberately be in place across the school
- Thorough induction in place on a regular cycle for first and second year teachers.
- Attention to identity, language and cultures - is this lens over our curriculum
- Involvement of close monitoring by leadership team members
- Continue to meet every staff member once a term to do CDAs - include their team leader in the interviews where possible.
- Leadership guidance and support around the data and supporting others.
- Monitoring progress closely for acceleration.
- Collaborative teaching, utilising the strengths of others, building the capacity to raise the achievement.
- Working towards collaboration in year 0-2 classes
- Implementation of Play based learning
- Stronger and more effective transition to school programme.
- Continue improving pedagogy.
- Leadership to lead the learning as needed.
- Moderation to regularly occur in teams.
- Observations more frequently.
- Feedforward and feedback crucial expectation to embed.
- Continue to use the Classroom Data Analysis
- Yolanda Soryl in the Year 0-4



MATHS
Tainui Full Primary School Analysis of Variance for 2019

Focus	Maths																																																																																																																													
Strategic Aim	<p>1. Growing high performing and capable school leaders 2. Growing highly effective and innovative teachers 3. Growing curious and capable tamariki</p> <p>Effective learning for all <i>All students are able to access the New Zealand Curriculum and will progress through the levels acknowledging that students' progress at different rates in different learning areas, depending on their individual strengths and learning needs. All progress and achievement will be recognised.</i></p>																																																																																																																													
2020 Annual Targets	<p>Our targets deliberately focus on the behaviours associated with becoming a more effective learner through the use of <i>He Pou Tainui (Key Competencies)</i> and a responsive curriculum where identity, culture and language counts.</p> <p>Below is our measurement for achievement using the curriculum levels.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th colspan="14">Curriculum Levels - Tainui Full Primary</th> </tr> <tr> <th></th> <th colspan="6">Level One</th> <th colspan="3">Level 2</th> <th colspan="3">Level 3</th> <th colspan="2">Level 4</th> </tr> <tr> <th></th> <th colspan="3">Year 1</th> <th colspan="3">Year 2</th> <th>Year 3</th> <th>Year 4</th> <th>Year 5</th> <th>Year 6</th> <th>Year 7</th> <th>Year 8</th> <th></th> <th></th> </tr> <tr> <th></th> <th colspan="3">Towards L1</th> <th colspan="3">Within L1</th> <th>Toward L2</th> <th>Within L2</th> <th>Toward L3</th> <th>Within L3</th> <th>Toward L4</th> <th>Within L4</th> <th>Toward L5</th> <th></th> </tr> </thead> <tbody> <tr> <td>Reading (RR Lev)</td> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7/8</td><td>9/10</td><td>11/12</td><td>13/14</td><td>15/16</td><td>17/18</td><td>19/20</td><td>21/22</td><td>23/24</td><td>25/26</td><td>27</td><td>28/29</td><td>30</td><td>12-12.5</td><td>12.5 +</td> </tr> <tr> <td>Maths</td> <td>1b</td><td>1m</td><td>1e</td><td>2b</td><td>2m</td><td>2e</td><td>3b</td><td>-</td><td>3m</td><td>-</td><td>3e</td><td>4b-4e</td><td>5b</td><td>5m</td><td>5e</td><td>6b</td><td>6m</td><td>6e</td><td>7b</td><td>7m</td><td>7e</td> </tr> <tr> <td>Writing</td> <td colspan="3">1b</td><td colspan="3">1m</td><td>1e</td><td>2b</td><td>2m</td><td>2e</td><td>3b</td><td>3m</td><td>3e</td><td>4b</td><td>4m</td><td>4e</td><td></td><td></td><td></td><td></td><td></td> </tr> </tbody> </table>	Curriculum Levels - Tainui Full Primary															Level One						Level 2			Level 3			Level 4			Year 1			Year 2			Year 3	Year 4	Year 5	Year 6	Year 7	Year 8				Towards L1			Within L1			Toward L2	Within L2	Toward L3	Within L3	Toward L4	Within L4	Toward L5		Reading (RR Lev)	1	2	3	4	5	6	7/8	9/10	11/12	13/14	15/16	17/18	19/20	21/22	23/24	25/26	27	28/29	30	12-12.5	12.5 +	Maths	1b	1m	1e	2b	2m	2e	3b	-	3m	-	3e	4b-4e	5b	5m	5e	6b	6m	6e	7b	7m	7e	Writing	1b			1m			1e	2b	2m	2e	3b	3m	3e	4b	4m	4e					
Curriculum Levels - Tainui Full Primary																																																																																																																														
	Level One						Level 2			Level 3			Level 4																																																																																																																	
	Year 1			Year 2			Year 3	Year 4	Year 5	Year 6	Year 7	Year 8																																																																																																																		
	Towards L1			Within L1			Toward L2	Within L2	Toward L3	Within L3	Toward L4	Within L4	Toward L5																																																																																																																	
Reading (RR Lev)	1	2	3	4	5	6	7/8	9/10	11/12	13/14	15/16	17/18	19/20	21/22	23/24	25/26	27	28/29	30	12-12.5	12.5 +																																																																																																									
Maths	1b	1m	1e	2b	2m	2e	3b	-	3m	-	3e	4b-4e	5b	5m	5e	6b	6m	6e	7b	7m	7e																																																																																																									
Writing	1b			1m			1e	2b	2m	2e	3b	3m	3e	4b	4m	4e																																																																																																														

Maths

75% of all students are working within or beyond their expected curriculum level in maths

Specific Focus on:

Pasifika, Boys and NZE *aiming for at least to achieve a 10% increase from 2019 results in raising achievement in maths where they are working at expected or accelerated progress.*

Data in 2018**Data in maths indicated:**

77% of Girls are performing well.

80% of Pasifika students are significantly above.

62% of NZE students are significantly below

61% of Boys are also significantly low.

Māori, Boys and NZE are achieving lower.

Maths	
Group	% At expected or accelerated levels
Whole School	72%
Boys	68%
Girls	76%
Maori	74%
Pasifika	91%
NZE	65%

Result for 2019

School Wide		Gender	B	G	Maori	B	G	Pasifika	B	G	NZE	B	G
Above	16% 56	Above	16% 29	16% 27	Above	16% 15	15% 15	Above	18% 9	16% 7	Above	15% 5	15% 4
At	54% 192	At	47% 85	62% 107	At	49% 47	67% 66	At	45% 22	60% 26	At	48% 16	48% 13
Below	22% 77	Below	24% 44	19% 33	Below	26% 25	15% 15	Below	18% 9	21% 9	Below	24% 8	30% 8
Well below	8% 29	Well below	13% 23	3% 6	Well below	9% 9	3% 3	Well below	18% 9	2% 1	Well below	12% 4	7% 2
Total	354	Total	181	173	Total	96	99	Total	49	43	Total	33	27

2018/2019 Comparison

Maths		
Accelerated and Expected Levels		
Group	2018	2019
Whole School	72% (232)	70% (248)
Boys	68% (108)	63% (144)
Girls	76% (124)	78% (134)
Māori	74% (131)	73% (143)
Pasifika	91% (63)	69% (64)
NZE	65% (45)	63% (38)
Total Nos:	322	354

Actions – Areas of Strength**(What we did)**

- Teachers appear to be quite confident in teaching maths and utilise the online resources and learning available to them regularly.
- Teachers and teams analyse data using the CDA (Classroom Data Analysis) process to identify individual students that make up these groups.
- Some teachers regularly monitored student progress and modified programmes accordingly.
- Maths implementation plan reviewed and updated to meet the needs of the school.
- Shared practice and ideas as needs arose.
- Teachers upskilled as needed.
- The language of maths deliberately unpacked for some of our students through the deliberate teaching of oral language.

Outcomes**(What happened)**

- A decrease of 2% of all our students above the school % for expected/accelerated levels.
- Visit target groups at leadership level and discuss progress weekly
- Target groups planned for and monitored
- Teachers accountable
- A mixed approach to the use of maths progressions
- Implementation plan utilised by some teachers
- Some students know goals and next learning steps
- Some teachers teaching deliberately using DATS
- CDA Meetings held each term with next steps
- Calendar Maths in our Year 1 cohort implemented
- Teacher experience and strength was variable
- Knowing the maths curriculum was variable

Reasons for Variance**(Why did it happen?)**

- An increase in Pasifika students in the below/well below bracket from 2018 (2/18 ORS funded, 9/18 new to TFPS in 2019, 1 diagnosed low IQ, 3 sets of siblings (7/18). Of these 18 students only 2 made no progress and one of them has only been with us for 2 terms
- New staff members in 2019 new to Numeracy Project
- Classroom data analysis process was implemented more successfully.
- Differentiated learning instructions and programmes is becoming evident in some of the classrooms.
- Some collaboration of teaching is occurring.
- Certain Leadership members were very involved in what was happening across the teams and the school for achievement.

Evaluation (Where to next?)

- Teachers undertake an inquiry and to do a cycle of TAI (Teaching As Inquiry) research in to own practice
- Develop learner agency
- Write impact stories to describe what improvements are occurring.
- Implementation of cultural kete, Tainui & Raulawa kete
- Leaders actively using coaching strategies to support the process of TAI
- Build teacher capability around assessment so they become data literate
- Leaders continue to build their own capabilities and lead change
- Continue to deliberately share practice through ako learning hubs
- Observations and feedback to deliberately be in place across the school
- Thorough induction in place on a regular cycle for first and second year teachers.
- Attention to identity, language and cultures - is this lens over our curriculum
- Involvement of close monitoring by leadership team members
- Continue to meet every staff member once a term to do CDAs - include their team leader in the interviews where possible.
- Leadership guidance and support around the data and supporting others.
- Monitoring progress closely for acceleration.
- Collaborative teaching, utilising the strengths of others, building the capacity to raise the achievement.
- Working towards collaboration in year 0-2 classes
- Implementation of Play based learning
- Stronger and more effective transition to school programme.
- Continue improving pedagogy.

- Leadership to lead the learning as needed.
- Moderation to regularly occur in teams.
- Observations more frequently.
- Feedforward and feedback crucial expectation to embed.
- Continue to use the Classroom Data Analysis

Kiwisport Report

The Kiwi Can values programme was in full swing this year. It supports our Tainui Way expectations of Respect, Responsibility, Honesty and Excellence. Kiwi can is a life skills and values programme delivered to the whole school by trained Kiwi Can leaders. It has been a positive initiative which is enjoyed by all.

Tainui continues to offer a range of sporting activities across the school. “Kiwisport is a Government funding initiative to support students” participation in organised sport. In 2019, the school received total Kiwisport funding of \$4520.11 (excluding GST). The funding was largely spent on sports equipment and helping tamariki participate.

This funding enabled a very large majority of our students to participate in organised sport. Sport is a great avenue for a lot of our students to excel in and it is important for us to continue to offer a range of sporting codes to keep our students physically active.