

TE MATAURANGA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019



Ministry Number:	6741
Principal:	Jane Wallis & Debbie Woolliams
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TE MATAURANGA SCHOOL

Annual Report - For the year ended 31 December 2019

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TE MATAURANGA 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.

Kim Dennis

Full Name of Board Chairperson

Kim Dennis

Signature of Board Chairperson

2/6/2020

Date:

Jane Elizabeth Wallis

Full Name of Principal

J Wallis

Signature of Principal

2/6/20

Date:

TE MATAURANGA 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	4,040,153	3,987,425	4,000,553
Locally Raised Funds	3	71,053	46,000	77,223
Interest income		5,632	5,345	5,301
		<u>4,116,838</u>	<u>4,038,770</u>	<u>4,083,077</u>
Expenses				
Locally Raised Funds	3	73,238	32,000	79,808
Learning Resources	4	2,339,554	2,401,484	2,281,389
Administration	5	187,072	219,264	227,378
Finance		9,737	2,358	10,589
Property	6	1,251,364	1,248,429	1,218,821
Depreciation	7	194,626	131,457	168,828
Loss on Disposal of Property, Plant and Equipment		-	-	96
		<u>4,055,591</u>	<u>4,034,992</u>	<u>3,986,909</u>
Net Surplus / (Deficit) for the year		61,247	3,778	96,168
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>61,247</u></u>	<u><u>3,778</u></u>	<u><u>96,168</u></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.

TE MATAURANGA SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2019

Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	1,398,507	1,398,507	1,302,339
Total comprehensive revenue and expense for the year	61,247	3,778	96,168
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	10,369	10,300	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-
Equity at 31 December	1,470,123	1,412,585	1,398,507
Retained Earnings	1,470,123	1,412,585	1,398,507
Equity at 31 December	1,470,123	1,412,585	1,398,507

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 MATAURANGA 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	549,036	492,805	454,752
Accounts Receivable	9	143,917	143,900	124,705
GST Receivable		13,867	13,900	19,461
Prepayments		29,241	29,250	11,540
Inventories	10	6,722	6,700	8,105
Investments	11	121,189	120,000	118,223
Funds due for Capital Works Projects	16	225	-	-
		<u>864,197</u>	<u>806,555</u>	<u>736,786</u>
Current Liabilities				
Accounts Payable	13	161,842	161,800	165,955
Provision for Cyclical Maintenance	14	78,185	78,185	91,565
Finance Lease Liability - Current Portion	15	45,684	45,685	80,475
Funds held for Capital Works Projects	16	-	-	1,750
		<u>285,711</u>	<u>285,670</u>	<u>339,745</u>
Working Capital Surplus/(Deficit)		578,486	520,885	397,041
Non-current Assets				
Property, Plant and Equipment	12	959,004	959,000	1,048,305
		<u>959,004</u>	<u>959,000</u>	<u>1,048,305</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	28,078	28,000	21,795
Finance Lease Liability	15	39,289	39,300	25,044
		<u>67,367</u>	<u>67,300</u>	<u>46,839</u>
Net Assets		<u>1,470,123</u>	<u>1,412,585</u>	<u>1,398,507</u>
Equity		<u>1,470,123</u>	<u>1,412,585</u>	<u>1,398,507</u>

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

TE MATAURANGA 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		1,063,676	1,065,112	1,078,313
Locally Raised Funds		72,052	46,999	83,147
Goods and Services Tax (net)		5,594	5,561	(8,977)
Payments to Employees		(415,077)	(457,030)	(382,843)
Payments to Suppliers		(484,827)	(547,007)	(508,417)
Cyclical Maintenance Payments in the year		(22,097)	(22,175)	(22,992)
Interest Paid		(9,737)	(2,358)	(10,589)
Interest Received		5,142	4,865	5,633
Net cash from Operating Activities		214,726	93,967	233,275
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		3,257	-	-
Purchase of PPE (and Intangibles)		(43,739)	(42,152)	(60,606)
Purchase of Investments		(2,966)	(1,777)	-
Net cash from Investing Activities		(43,448)	(43,929)	(60,606)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,369	10,300	-
Finance Lease Payments		(85,388)	(20,534)	(36,676)
Funds Held for Capital Works Projects		(1,975)	(1,750)	(37,016)
Net cash from Financing Activities		(76,994)	(11,984)	(73,692)
Net increase/(decrease) in cash and cash equivalents		94,284	38,054	98,977
Cash and cash equivalents at the beginning of the year	8	454,752	454,751	355,775
Cash and cash equivalents at the end of the year	8	549,036	492,805	454,752

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

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

TE MATAURANGA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Te Matauranga 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 25.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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Notes to the Financial Statements

For the year ended 31 December 2019

Critical Accounting Estimates And Assumptions (cont.)

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 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.

TE MATAURANGA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

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 Group 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 Group realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the Group 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.

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Notes to the Financial Statements

For the year ended 31 December 2019

j) Investments (cont.)

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 Group at fair value plus transaction costs. At balance date the Group has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Consolidated 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 Group 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 \$250 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Library resources	12.5% Diminishing value
Leased assets	3 - 5 years

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Notes to the Financial Statements

For the year ended 31 December 2019

l) 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.

m) 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.

n) 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.

o) 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.

p) 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.

TE MATAURANGA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

q) 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).

r) Financial Assets and Liabilities

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

Investments that are shares are categorised as "fair value through profit or loss" for accounting purposes in accordance with financial reporting standards.

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

s) 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.

t) 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.

u) Budget Figures

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

v) 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.

TE MATAURANGA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2019

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	924,253	947,092	942,754
Teachers' Salaries Grants	1,927,689	1,904,584	1,885,598
Use of Land and Buildings Grants	1,023,664	1,017,729	1,022,387
Other MoE Grants	158,110	100,324	134,736
Other Government Grants	6,437	17,696	15,078
	<u>4,040,153</u>	<u>3,987,425</u>	<u>4,000,553</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	930	2,000	1,200
Activities	-	4,000	6,404
Trading	63,247	40,000	63,915
Fundraising	6,876	-	5,704
	<u>71,053</u>	<u>46,000</u>	<u>77,223</u>
Expenses			
Activities	15,712	-	20,955
Trading	57,526	32,000	58,853
	<u>73,238</u>	<u>32,000</u>	<u>79,808</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(2,185)</u>	<u>14,000</u>	<u>(2,585)</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	53,845	99,900	50,247
Overseas Travel	-	10,000	6,766
Information and Communication Technology	17,600	16,500	17,600
Library Resources	2,626	2,500	1,615
Employee Benefits - Salaries	2,256,374	2,250,584	2,196,522
Staff Development	9,109	22,000	8,639
	<u>2,339,554</u>	<u>2,401,484</u>	<u>2,281,389</u>

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Notes to the Financial Statements

For the year ended 31 December 2019

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,700	5,910	5,970
Board of Trustees Fees	1,483	1,500	855
Board of Trustees Expenses	7,481	7,600	9,396
Communication	6,407	8,500	6,336
Consumables	5,323	7,800	4,189
Operating Lease	32,057	56,200	84,099
Other	26,965	24,050	20,995
Employee Benefits - Salaries	76,096	81,500	70,188
Insurance	13,263	11,204	9,882
Service Providers, Contractors and Consultancy	12,297	15,000	15,468
	<u>187,072</u>	<u>219,264</u>	<u>227,378</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,476	6,500	8,327
Consultancy and Contract Services	50,233	60,000	70,871
Cyclical Maintenance Provision	15,000	15,000	24,678
Grounds	30,735	26,200	19,746
Heat, Light and Water	24,219	27,000	28,214
Repairs and Maintenance	37,369	41,000	15,924
Use of Land and Buildings	1,023,664	1,017,729	1,022,387
Security	25,756	25,000	21,543
Employee Benefits - Salaries	35,912	30,000	7,131
	<u>1,251,364</u>	<u>1,248,429</u>	<u>1,218,821</u>

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

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	13,473	10,207	13,473
Building Improvements - Crown	6,859	5,500	6,859
Furniture and Equipment	77,098	57,750	74,140
Information and Communication Technology	11,265	29,000	37,046
Motor Vehicles	9,305	9,000	11,549
Leased Assets	67,231	17,500	22,593
Library Resources	9,395	2,500	3,168
	<u>194,626</u>	<u>131,457</u>	<u>168,828</u>

TE MATAURANGA SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	447	450	300
Westpac 00	243,232	187,005	128,358
Westpac 01	292,749	292,750	313,518
Westpac 02	12,608	12,600	12,576
Cash and cash equivalents for Cash Flow Statement	<u>549,036</u>	<u>492,805</u>	<u>454,752</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	999
Interest Receivable	810	800	320
Teacher Salaries Grant Receivable	143,107	143,100	123,386
	<u>143,917</u>	<u>143,900</u>	<u>124,705</u>
Receivables from Exchange Transactions	810	800	1,319
Receivables from Non-Exchange Transactions	143,107	143,100	123,386
	<u>143,917</u>	<u>143,900</u>	<u>124,705</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	968	945	331
School Uniforms	5,630	5,630	7,755
Lunches	124	125	19
	<u>6,722</u>	<u>6,700</u>	<u>8,105</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	121,189	120,000	118,223
Total Investments	<u>121,189</u>	<u>120,000</u>	<u>118,223</u>

TE MATAURANGA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	166,795	-	-	-	(13,473)	153,322
Building Improvements	59,288	3,152	-	-	(6,859)	55,581
Furniture and Equipment	640,104	29,853	-	-	(77,098)	592,859
Information and Communication Technology	13,593	6,251	-	-	(11,265)	8,579
Motor Vehicles	33,014	-	-	-	(9,305)	23,709
Leased Assets	114,711	64,842	-	-	(67,231)	112,322
Library Resources	20,800	1,227	-	-	(9,395)	12,632
Balance at 31 December 2019	1,048,305	105,325	-	-	(194,626)	959,004

The net carrying value of equipment held under a finance lease is \$112,322 (2018: \$114,711).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	282,554	(129,232)	153,322
Building Improvements	140,329	(84,748)	55,581
Furniture and Equipment	1,514,494	(921,635)	592,859
Information and Communication Technology	114,833	(106,254)	8,579
Motor Vehicles	57,744	(34,035)	23,709
Leased Assets	209,535	(97,213)	112,322
Library Resources	75,667	(63,035)	12,632
Balance at 31 December 2019	2,395,156	(1,436,152)	959,004

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	180,268	-	-	-	(13,473)	166,795
Building Improvements	66,146	-	-	-	(6,859)	59,288
Furniture and Equipment	665,392	48,852	-	-	(74,140)	640,104
Information and Communication Technology	47,480	3,159	-	-	(37,046)	13,593
Motor Vehicles	44,563	-	-	-	(11,549)	33,014
Leased Assets	39,350	97,954	-	-	(22,593)	114,711
Library Resources	21,379	2,685	(96)	-	(3,168)	20,800
Balance at 31 December 2018	1,064,578	152,650	(96)	-	(168,828)	1,048,305

TE MATAURANGA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2019

12. Property, Plant and Equipment (Cont.)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	282,554	(115,759)	166,795
Building Improvements	137,177	(77,889)	59,288
Furniture and Equipment	1,484,641	(844,537)	640,104
Information and Communication Technology	108,582	(94,989)	13,593
Motor Vehicles	57,744	(24,730)	33,014
Leased Assets	144,693	(29,982)	114,711
Library Resources	74,440	(53,640)	20,800
Balance at 31 December 2018	2,289,831	(1,241,526)	1,048,305

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	11,802	11,800	34,692
Accruals	5,910	5,900	7,347
Employee Entitlements - Salaries	143,107	143,100	123,386
Employee Entitlements - Leave Accrual	1,023	1,000	530
	161,842	161,800	165,955
Payables for Exchange Transactions	161,842	161,800	165,955
	161,842	161,800	165,955

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	113,360	113,360	111,062
Increase/ (decrease) to the Provision During the Year	15,000	15,000	25,290
Use of the Provision During the Year	(22,097)	(22,175)	(22,992)
Provision at the End of the Year	106,263	106,185	113,360
Cyclical Maintenance - Current	78,185	78,185	91,565
Cyclical Maintenance - Term	28,078	28,000	21,795
	106,263	106,185	113,360

TE MATAURANGA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	45,684	45,685	88,100
Later than One Year and no Later than Five Years	39,289	39,300	27,983
	<u>84,973</u>	<u>84,985</u>	<u>116,083</u>

16. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Lights Replacement	<i>in progress</i>	1,750	13,836	(14,606)	-	980
Fencing Project	<i>in progress</i>	-	13,455	(14,660)	-	(1,205)
Totals		<u>1,750</u>	<u>27,291</u>	<u>(29,266)</u>	<u>-</u>	<u>(225)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	980
Funds Due from the Ministry of Education	(1,205)
	<u>(225)</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Lights Replacement	<i>in progress</i>	-	1,750	-	-	1,750
Metal Shutter Replacement	<i>completed</i>	15,715	-	(15,715)	-	-
Design Centre	<i>completed</i>	23,051	-	(23,051)	-	-
Totals		<u>38,766</u>	<u>1,750</u>	<u>(38,766)</u>	<u>-</u>	<u>1,750</u>

TE MATAURANGA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	1,483	855
Full-time equivalent members	0.12	0.12
<i>Leadership Team</i>		
Remuneration	302,469	290,412
Full-time equivalent members	2	2
Total key management personnel remuneration	303,952	291,267
Total full-time equivalent personnel	2.12	2.12

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:		
Principal A		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	3 - 4	4 - 5
Principal B		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	-	-

Other Employees

No other employee had remuneration greater than \$100,000 (2018: nil).

TE MATAURANGA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

(a) Tiger Turf New Zealand Limited for \$60,950 for the installation of an astroturf, of which \$18,285 has been paid as a deposit at 31 December 2019.

(b) Ministry of Education for \$29,140 for consulting fees regarding the school's internal struts. As at 31 December 2019, no expenses had yet been incurred.

(Capital commitments at 31 December 2018: \$Nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating contracts:

(Operating commitments at 31 December 2018: \$Nil)

TE MATAURANGA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

22. Managing Capital

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

23. Financial Instruments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	549,036	492,805	454,752
Receivables	143,917	143,900	124,705
Investments - Term Deposits	121,189	120,000	118,223
Total Financial assets measured at amortised cost	<u>814,142</u>	<u>756,705</u>	<u>697,680</u>

Financial liabilities measured at amortised cost

Payables	161,842	161,800	165,955
Finance Leases	84,973	84,985	105,519
Total Financial Liabilities Measured at Amortised Cost	<u>246,815</u>	<u>246,785</u>	<u>271,474</u>

24. Events After Balance Date

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

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

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

TE MATAURANGA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

25. Adoption of PBE IFRS 9 Financial Instruments

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

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

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

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

26. Comparatives

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

TE MATAURANGA SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Kim Dennis	Chairperson	Elected	Youth Services	Jun 2022
Jane Wallis	Principal			
Shan Wilson	Parent Rep	Elected	Lawyer	Jun 2022
Poaru Turia	Parent Rep	Elected	Company Director	Jun 2022
Margaret Komene-Cooke	Staff Rep	Elected	Teacher	Jun 2022
Shiri Te Whatu	Parent Rep	Elected		Jun 2022
Mac Stevenson	Parent Rep	Elected		Jun 2022
Janis Lealiifano	Parent Rep	Elected		Jun 2022
Malaki Isaako	Parent Rep	Elected		Retired Jun 2019

TE MATAURANGA SCHOOL

Kiwisport Funding

For the year ended 31 December 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2019, the School received total Kiwisport funding of \$5,986 (2018: \$6,121).

The funding was used for sports equipment and costs involved with inter-school sports team trips.

Te Matauranga 6741 2019

Focus: Reading

Strategic Aim: To have 100% of all students at or above their chronological age

Annual Aim: To have 85% of all students at or above their chronological age

Baseline data 2018:

- 74.6% (341/457) of all students were at or above their chronological age
- 70.5% (107/146) of all NZ Maori students were at or above their chronological age
- 77.9% (211/271) of all Pasifika students were at or above their chronological age
- 71.4% (20/28) of all Asian students were at or above their chronological age
- 75% (6/8) of all European students were at or above their chronological age
- 73.3% (181/247) of all Male students were at or above their chronological age
- 76.2% (160/210) of all Female students were at or above their chronological age

Target for 2019:

85% of all students at or above their chronological age

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none">- School wide moderation of running records with Literacy leaders. Support was given to teachers who needed it particularly beginning teachers.- Teachers built on literacy knowledge that children brought to their school learning.- Continued with pedagogy of front loading student's comprehension and explicitly and systemically taught word analysis by prompting children to decode and encode unfamiliar words through letter analysis.	<p>Teachers understood and followed the procedure of administering running records to assess students' progress in reading. Beginning teachers were trained and shown to how to administer and analyse running records.</p> <p>Teachers selected texts that related to students' interests and cultural backgrounds to help them build on their literacy knowledge through oral language and guided/shared reading.</p> <p>Teachers identified a learning focus for each lesson to meet the learning</p>		<p>Teachers will set reading goals and targets for each student every term.</p> <p>Teachers will need to narrow the achievement gap between the boys and girls during 2020.</p> <p>Teachers will need to increase the proportion of target students to read at/above their chronological age.</p> <p>All teachers will need to have a balanced reading programme which include:</p> <ul style="list-style-type: none">• explicit teaching about

<ul style="list-style-type: none"> - SLT continued to work with the junior school and some students from other parts of the school to help with the development of oral language. - The Literacy/ Reading support teacher continued to work alongside classroom teachers assisting them with programming and assessment. - Planned staff professional development on areas needed such as running records, reading programs and moderation. This was done either as a whole staff or cohort groups. - Literacy teacher/leader analysed the school reading data (particularly student and teacher progress made during the year) and helped the school set targets/goals/directions for itself for 2020. 	<p>needs of the students. This was usually linked to the processing or/and comprehension strategies.</p> <p>Teachers selected appropriate texts and teaching strategies to develop students' decoding and comprehension skills through explicit reading instructions.</p> <p>The junior school received extra support in their reading through one-on-one lessons with the reading support teacher to develop oral language and reading skills/strategies.</p> <p>Classroom teachers set reading programmes that met their students' learning needs or/and suit their reading abilities.</p> <p>Teachers monitored and assessed their students' reading progress regularly.</p> <p>Teachers had learning conversations during their team meetings where they discussed administering and analysing</p>	<p>decoding and comprehension</p> <ul style="list-style-type: none"> • guided practice • independent exploration and practice of what has been taught & • talking about texts. <p>Selecting texts (fiction/non-fiction): Teachers will need to select instructional texts with topics related to the students' interests, experiences and backgrounds.</p> <p>Teachers to continue considering different ways of organising their students to cater for their learning needs.</p> <p>Literacy/Reading support teacher continue to work alongside classroom teachers who need assistance with planning, programming and assessment.</p> <p>Literacy teacher will analyse the</p>
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	<p>running records, as well as appropriate reading approaches to help students improve or accelerate progress.</p> <p>The school reading data was analysed to help the school set its targets, goals and directions for 2020.</p>		<p>school reading data to evaluate student and teacher progress during each term, and also to inform future planning/teaching points/learning goals.</p>
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ACTION PLAN 2020

*At the beginning of Term 1, 2020, teachers will identify all year 1 to 8 students who read 'below' & 'well below' their chronological age from 2019 data and:

- set an achievement target for each student to reach by the end of 2020.
- set specific learning goals for each student to reach their achievement target.
- decide on the teaching approaches/actions that the teacher needs to undertake in order to help the students reach their targets/goals.

*Teachers to set very clear expectation for each year level for reading and to share these expectations with students as appropriate.

*Teachers to consider different ways of organising their students at the team level so as to attend to addressing the needs of some significant groups of under-achieving students in each team.

*Teachers to provide a balanced reading programme which includes explicit teaching about decoding and comprehension, guided practice, independent exploration and practice of what has been taught & talking about texts. Address the needs of under-achieving and advance students in the reading programme.

*Teachers to select instructional texts (fiction & non-fiction)with topics related to the students' interests, experiences and backgrounds.

*Continue to assess students' progress regularly and consider teaching approaches to meet their learning needs in reading.

*Discuss and analyse the progress of the students regularly at the team level.

* Literacy/Reading Support Teacher to work alongside classroom teachers including new staff and beginning teachers to assist them with planning, programming and assessment.

* Literacy teacher will analyse the school reading data at the end of each term and monitor progress made by students and teachers during the year. and help the school set its targets/goals/directions for 2021.

Focus: Maths

Strategic Aim:

To have 100% of all students at or above their Maths stage

Annual Aim:

To have 85% of all students at or above their Maths stage

Baseline data 2018:

- 82.7% (378/457) of all students were at or above National Standard
- 86.3% (126/146) of all NZ Maori students were at or above National Standard
- 80.4% (218/271) of all Pasifika students were at or above National standard
- 85.8% (24/28) of all Asian students were at or above National standard
- 100% (9/9) of all European students were at or above National standard
- 81.4% (201/247) of all Male students were at or above National Standard
- 84.3% (177/210) of all Female students were at or above National Standard

**Target for 2019:
85% of all students at or above their Maths stage**

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Teaching mathematics as Inquiry will be continued at Te Matauranga school. AP will plan and deliver all staff meetings, team meetings and will be working with each teacher providing in class support. Team leaders will also be supported to provide in class support or do mathematics teaching observations. Teachers will be testing students twice a term and report on results to AP. This data will be collated and closely monitored. Students who need further support and students who are working above expectations will be identified. Year 5 to 8 teachers will continue to use the online learning tool (Mathletics). This year we will dig deeper and navigate our way through the mathletics site for resources and assessments. 	<p>Whole school teachers taught mathematics as Inquiry. Induction/Professional development of/new staff members along with in class support was provided.</p> <p>This started in term 2. Each teacher tested and provided class data (GLOSS or JAM) to AP twice a term. At the end of 2019, 80% of the students at Te Matauranga school were at and above their maths stage.</p> <p>At the beginning of the year, all the teachers who had access to mathletics had a refresher PD on navigating mathletics and how to set and monitor tasks for students. Teachers who had</p>	<p>This action took place because we wanted to identify students who needed extra support earlier in the term/year and also to identify students who were accelerating. The end of year 3 and 7 data showed that students need more support to continue to make progress.</p>	<p>Continue to provide professional development to new teachers and the teachers who started teaching mathematics as inquiry last year. Teachers will continue to be supported with in class support.</p> <p>Teachers will continue to provide maths data to AP and team leaders. Each team will have robust discussions on student progress and learning needs. Teachers to have target groups and work to extensively support students in the areas of number knowledge needed to build on strategy.</p> <p>A lot of teachers are also using study ladder as to help students cement learning and setting up as homework tasks. Teachers have identified the need for more stage appropriate text</p>

<ul style="list-style-type: none"> • Maths Week – Register students and teachers for maths week in August. Students will take part in interactive challenges. <p>Professional Development- Focus on Strand. PD will include opportunities to work with whole staff, senior and junior school and in individual cohort levels. Teachers will continue to receive in class support by the AP and team leaders. Beginning and new teachers will be taken through all the PD to help him teach maths as inquiry.</p>	<p>vast experience in using mathematics worked with another teacher to help them set it up for their classes.</p> <p>Students and teachers were not registered to take part in interactive challenges. Teachers did interactive challenges and activities in their own classes for the week.</p> <p>According to the maths overview, AP planned and took PD on strand focus for each term.</p>	<p>To make it manageable, registration of teachers and students will happen beginning with 1 team at a time. If all team leaders want their teams to be part of the interactive challenges, they will help AP set up with the registration.</p>	<p>books which can be used for group work.</p> <p>Whole school interactive activities in the hall at break times. Teachers will be timetable to bring their classes to the hall to take part in maths activities as well.</p> <p>Professional development in the different cohort levels worked very well and this will be continued. Teachers have indicated that they would like continued support with teaching strand and number knowledge activities and ideas.</p>
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**Planning for 2020:
ACTION PLAN**

- Professional development on assessment of JAM and GLOSS – administration and analysis of data in cohort teams. PAT data analysed and discussed in cohort teams. Continue to work on school wide moderation so that there are consistent understandings, expectations and evidence based teaching by every teacher.
- Professional development for teachers in cohort team on Strand and number knowledge
- Continue to target small group teaching across all year levels.
- Middle school math's (Year 3 and 4) intervention programme. Teacher Aide and AP to work with small groups in Year 3 and 4 classes with Spring Into Maths programme- to target number knowledge skills that support strategy learning.
- Year 7/8 – continue to do Otago maths problem solving once a term.

Te Matauranga 6741 2019

Focus: Writing

Strategic Aim: To have 100% of all students to be at their e-asTTle expected levels in Writing

Annual Aim: To have 85% of all students to be at their e-asTTle expected levels in Writing

Baseline data 2018:

- 73.7% (337/457) of all students were at or above National Standard
- 68.5% (100/146) of all NZ Maori students were at or above National Standard
- 77.5% (210/271) of all Pasifika students were at or above National standard
- 78.6% (22/28) of all Asian students were at or above National standard
- 55.5% (5/9) of all European students were at or above National Standard
- 68.9% (170/247) of all Male students were at or above National Standard
- 79.6% (167/210) of all Female students were at or above National Standard

Target for 2018:

85% of all students at or above National standards in Writing

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> • Writing Genre- Each cohort focused on teaching particular genre each term. This helped towards moderation of data in cohorts. Teachers were buddied up across the cohorts so they could moderate writing at their year levels. Whole staff moderation meetings. Each teacher brought 3 writing samples which were moderated across the school. • Continued to work on integration of writing with learning pathway topics. • Explicit teaching of writing skills- i.e full sentences, punctuations, capital letters. The actual writing programme/skills taught were appropriate to addressing the needs of under-achieving students. This meant teachers inquiring: 'Are my students getting sufficient opportunities to actually write? Are the writing tasks in my classroom 'open enough' for my 'well below' and 'below' students to achieve? Are my writing topics 'inviting enough' for both genders?' • Teachers were very clear about what expectation for each cohort actually looked like for writing and they shared these expectations with students as appropriate. • Provided workshops for staff on teaching the different genres. Upskilled new staff members. 	<p>Teachers of each cohort taught one particular genre each term, then worked in pairs to moderate writing at their year levels. Each teacher brought 6 writing samples; (2 top, 2 middle and 2 low writing samples that were moderated). Literacy teacher worked alongside classroom teachers moderating writing.</p> <p>Teachers integrated their writing programme with learning pathway topics and reading as well.</p> <p>Teachers explicitly modelled/taught the writing skills during writing instructional lessons. Students were given plenty of opportunities to write. Both teachers and students chose topics to write about.</p> <p>Teachers worked with struggling writers every day guiding and supporting them to write a story.</p>		<p>Teachers to hold high expectations for student achievement in writing.</p> <p>Give attention to raising the achievement level of ALL under-achieving or target students in writing, during 2020.</p> <p>Each cohort will focus on teaching particular genre each term. Across the cohorts, teachers will be buddied up to moderate writing at their year levels.</p> <p>Teachers to continue setting targets and writing goals for each student every term and decide on the teaching approaches/actions to meet these targets/goals.</p> <p>Involve students in the setting of the learning goals and writing tasks.</p> <p>Share expectations, targets, specific learning goals and learning tasks with students, so they know what is required of</p>

<p>Intensive support to beginning teachers.</p> <ul style="list-style-type: none"> Literacy teacher analysed the school writing data (particularly student and teacher progress made during the year) and helped the school set targets/goals/directions for itself for 2020. 	<p>Teachers set clear expectations, goals and targets for students and shared these with them.</p> <p>Literacy teacher assisted some teachers and beginning teachers who needed assistance with teaching the different genres.</p> <p>School writing data was analysed at the end of each term by the literacy teacher. This informed teachers of progress made by students and themselves as well during the year. This also helped the school identify its targets, goals and directions for 2020.</p>	<p>them.</p> <p>Teachers to plan and implement a writing programme that caters for all students' learning needs.</p> <p>Explicit Writing Instruction: Develop students writing skills by modelling the writing process, sentence construction/structures, organization, vocabulary, punctuation, spelling.</p> <p>Teachers continue using the e-asTTle writing rubrics to assess students' progress during the year. Discuss and analyse the progress of target students regularly at the team level.</p> <p>Literacy teacher to work alongside new staff and beginning teachers to help them with planning, assessment and moderation.</p> <p>Literacy teacher to continue analysing data during the year to monitor progress made by students and teachers during the year.</p>
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2020 WRITING ACTION PLAN

Teachers to identify every year 1-8 student at the beginning of 2020 who is in 'below' + 'well below' bands for writing (from 2019 data) and:

- Set an achievement target for each student that she/he needs to reach by the end of 2020.
- Set specific learning goals for each student to do to reach their achievement target.
- Decide on the teaching approaches/actions that the teacher needs to undertake in order to help the students reach their targets/goals.

Teachers to be very clear about what expectation for each cohort actually looks like for writing and to share these expectations with students as appropriate.

Consider different ways of organising students at the team level so as to attend to addressing the needs of some significant groups of under-achieving students in each team. Ensure that the actual writing programme/skills taught are appropriate to addressing the needs of under-achieving students.

Teachers to ensure that:

- students are given sufficient opportunities to actually write.
- the writing tasks are 'open enough' for the 'well below' and 'below' students to achieve.
- writing topics are 'inviting enough' for boys.

Teachers continue to work with under-achieving or struggling writers as often as possible during the week (through strategic grouping) while more able writers get a chance to work more independently but as guided by them.

Give students sufficient opportunities to practise independently the skills and strategies taught.

Teach the encoding and processing skills and strategies that students need to develop.

Develop students' academic ideas and vocabulary for writing through oral language discussions.

Writing Genre- Each cohort will focus on teaching a particular genre each term. Teachers will be buddied up across the cohorts so they can moderate writing at their year levels.

Continue to assess students' progress regularly and consider teaching approaches to meet their learning needs in writing.

Discuss and analyse the progress of the students regularly at the team level.

Literacy Teacher to work alongside some teachers (who need support), including new staff and beginning teachers to assist them with planning/programming, assessment and moderation.

*Literacy teacher will analyse the school writing data at the end of each term and monitor progress made by students and teachers over the year, to help the school set its targets/goals/directions for 2021.

Teaching and learning programme development and/or focus

- Gather data
- Use of internal measures to identify behaviours and understandings
- Teaching and modelling of the writing process
- Use of formative assessment practices

Baseline Data 2019

- 70% (292/415) of all students were at or above expected levels in Writing
- 67% (79/119) of all NZ Maori students were at or above expected levels in Writing
- 73% (189/258) of all Pasifika students were at or above expected levels in Writing
- 62% (18/29) of all Asian students were at or above expected levels in Writing
- 66.6% (6/9) of all European students were at or above expected levels in Writing
- 61% (135/221) of all Male students were at or above expected levels in Writing
- 80% (157/194) of all Female students were at or above expected levels in Writing

Te Mataurangi School



Writing Achievement Target 2020

Target for improving student achievement

85% of all Students to be at their e-asTTIE expected levels in Writing

Links to Strategic Planning To Enhance Writing

- #### Community Involvement
- Data to be shared with the community and feedback encouraged
 - Parents encouraged to take an active part in their children's education

Staff and personal professional development

- Teachers to identify every year 1-8 student at the beginning of 2020 who is in 'below', 'at' or 'well below' bands for writing (from 2019 data) and:
 - Set an achievement target for each student that stretches to reach by the end of 2020
 - Set specific learning goals for each student to do to reach their achievement target. Decide on the teaching approaches/actions that the teacher needs to undertake in order to help the students reach their target goals.
- Teachers to be very clear about what expectation for each cohort actually looks like for writing and to share these expectations with students as appropriate.
- Consider different ways of organising students at the team level so as to attend to addressing the needs of some significant groups of under-achieving students in each team. Ensure that the actual writing programme skills taught are appropriate to addressing the needs of under-achieving students. Teachers to ensure that:
 - students are given sufficient opportunities to actually write
 - the writing tasks are "open enough" for the "well below" and "below" students to achieve
 - writing topics are "inviting enough" for boys.
 - Teachers continue to work with under-achieving or struggling writers as often as possible during the week (through strategic grouping) while more able writers get a chance to work more independently but as guided by them.
 - Give students sufficient opportunities to practice independently, the skills and strategies taught.
 - Teach the encoding and processing skills and strategies that students need to develop.
 - Develop students' academic ideas and vocabulary for writing through oral language discussions.
 - Writing Genre: Each cohort will focus on teaching a particular genre each term. Teachers will be invited to assess students' progress regularly and consider teaching approaches to meet their learning needs in writing.
 - Discuss and analyse the progress of the students regularly at the team level.
 - Literacy: Teacher to work alongside some teachers (who need support), including new staff and beginning teachers to assist them with planning/programming, assessment and moderation.
 - *Literacy teacher will analyse the school writing data at the end of each term and monitor progress made by students and teachers over the year, to help the school set its target goals/directions for 2021.

Reporting

- Assessment data will be presented to the Board of Trustees May, July and December
- Reports will go home to parents/caregivers end of Term 2 and 4
- Three way interviews and goal setting

Ongoing/Comparative Assessment

- E-asTTIE writing used to assess students progress Term 1, 3, 4
- Ongoing moderation across the school to support and clarify OTJ

Actual Outcomes

- See "Statement of Variance"

Teaching and learning programme development and/or focus

- Gather data
- Use of internal systems to identify behaviours and understandings
- Teaching and modelling of the reading process
- Use of formative assessment practices
- Reading Recovery

Baseline Data 2019

- 75% (310/417) of all students were at or above their chronological age
- 72% (87/121) of all NZ Maori students were at or above their chronological age
- 76% (197/255) of all Pasifika students were at or above their chronological age
- 69% (20/29) of all Asian students were at or above their chronological age
- 67% (6/9) of all European students were at or above their chronological age
- 68% (152/221) of all Male students were at or above their chronological age
- 81% (159/196) of all Female students were at or above their chronological age

- ### Community Involvement
- Data to be shared with the community and feedback encouraged
 - Parents encouraged to take an active part in their children's' education

Te Matauranga School



Reading Achievement Target 2020

Target for improving student achievement

85% of all students at or above their chronological age

Links to Strategic Planning To Enhance Reading

Staff and personal professional development

- Teachers to set very clear expectation for each year level for reading and to share these expectations with students as appropriate.
- Teachers to consider different ways of organising their students at the team level so as to attend to addressing the needs of some significant groups of under-achieving students in each team.
- Teachers to provide a balanced reading programme which includes explicit teaching about decoding and comprehension, guided practice, independent exploration and practice of what has been taught & talking about texts. Address the needs of under-achieving and advance students in the reading programme.
- Teachers to select instructional texts (fiction & non-fiction) with topics related to the students' interests, experiences and backgrounds.
- Continue to assess students' progress regularly and consider teaching approaches to meet their learning needs in reading.
- Discuss and analyse the progress of the students regularly at the team level
- Literacy/Reading Support Teacher to work alongside classroom teachers including new staff and beginning teachers to assist them with planning, programming and assessment.
- Literacy teacher will analyse the school reading data at the end of each term and pilot progress made by students and teachers during the year, and help the school set its targets/goals/directions for 2021.

Reporting

- Assessment data will be presented to the Board of Trustees May, July and December
- Reports will go home to parents/caregivers end of Term 2 and 4

Ongoing/ Comparative Assessment

- Students tested on PM Benchmarks, I.P.Js & Probe at the end of March, June, September and December
- STAR & e-asTTle testing beginning of March and September

Actual Outcomes

- See "Statement of Variance"

Teaching and learning programme development and/or focus

- Gather data
- Use of internal measures to identify behaviours and understandings
- Teaching modelling of the Maths process
- Use of formative assessment practices

Baseline Data 2019

- 80% (332/417) of all students were at or above their Maths stage
- 73% (89/121) of all NZ Maori students were at or above their Maths stage
- 81% (210/258) of all Pasifika students were at or above their Maths stage
- 86% (25/29) of all Asian students were at or above their Maths stage
- 88% (8/9) of all European students were at or above their Maths stage
- 76% (167/222) of all Male students were at or above their Maths stage
- 85% (165/195) of all Female students were at or above their Maths stage

Community Involvement

- Data to be shared with the community and feedback encouraged
- Parents encouraged to take an active part in their children's education

Te Mataurangi School



Maths Achievement Target 2020

Target for improving student achievement

- 85% of all students at / above their Maths stage

Links to Strategic Planning To Enhance Maths

Staff and personal professional development

- Professional development on assessment of JAM and GLOSS – administration and analysis of data in cohort teams. PAT data analysed and discussed in cohort teams.
- Continue to work on school wide moderation so that there are consistent understandings, expectations and evidence based teaching by every teacher.
- Professional development for teachers in cohort team on Strand and number knowledge
- Continue to target small group teaching across all year levels.
- Middle school math's (Year 3 and 4) intervention programme. Teacher Aide and AP to work with small groups in Year 3 and 4 classes with Spring into Maths programme – to target number knowledge skills that support strategy learning.
- Year 7/8 – continue to do Otago maths problem solving once a term.

Ongoing/ Comparative Assessment

- Students tested on both knowledge and strategies at the end of February, June, September and December
- PAT used at the end of February, September

Reporting

- Assessment data will be presented to the Board of Trustees May, July and December
- Reports will go home to parents/ caregivers end of Term 2 and 4
- Three way interviews and goal setting will be held Term 1, 2 and 3

Actual Outcomes

- See "Statement of Variance"

Independent Auditor's Report

To the readers of Te Maturanga School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Te Maturanga School (the School). The Auditor-General has appointed me, Don Aue, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, kiwisport report and analysis of variance, 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 Te Matauranga School.

A handwritten signature in blue ink, appearing to read 'Don Aue', is written over a light blue horizontal line.

Don Aue
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand