



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:

2109

Principal:

Grant Willocks

School Address:

9 Hayhurst Street, Temuka, 7920

School Phone:

03 615 7178

School Email:

lynleyp@temukaprimery.school.nz

TEMUKA PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Board of Trustees
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 18	Notes to the Financial Statements
	Other Information
	Auditor's Report
	Analysis of Variance
	Kiwisport

Temuka Primary School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

ROBERT SCOTT SHANNON
Full Name of Board Chairperson

Grant Douglas Wilkes.
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

28 May 2021.
Date:

28 May 2021.
Date:

Temuka Primary School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Held Until
Scott Shannon	Chairperson	Elected	Nov 2020
Grant Willocks	Principal	ex Officio	
Nick Henderson	Parent Rep	Elected	Nov 2020
Kerry Reihana	Parent Rep	Selected	Nov 2020
Bruce Hansen	Parent Rep	Elected	Nov 2020
Loretta Reynolds	Parent Rep	Elected	May 2022
Michael Nolan	Parent Rep	Elected	May 2022
Ana Home	Parent Rep	Selected	Nov 2020
Kirk Edgeler	Parent Rep	Elected	May 2022
Kay Lawrence	Staff Rep	Elected	May 2022

Temuka Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,079,537	1,778,200	1,903,670
Locally Raised Funds	3	45,665	46,550	113,707
Interest Income		625	3,000	2,570
Gain on Sale of Property, Plant and Equipment		239,578	-	-
		<u>2,365,405</u>	<u>1,827,750</u>	<u>2,019,947</u>
Expenses				
Locally Raised Funds	3	12,999	2,750	52,128
Learning Resources	4	1,494,157	1,304,572	1,384,501
Administration	5	110,735	128,150	119,064
Finance		2,868	-	3,113
Property	6	445,014	395,350	430,911
Depreciation	7	33,309	30,000	35,141
Loss on Disposal of Property, Plant and Equipment		-	-	844
		<u>2,099,082</u>	<u>1,860,822</u>	<u>2,025,702</u>
Net (Deficit) / Surplus for the year		266,323	(33,072)	(5,755)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>266,323</u></u>	<u><u>(33,072)</u></u>	<u><u>(5,755)</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.



Temuka Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January		222,938	222,938	228,693
Total comprehensive revenue and expense for the year		266,323	(33,072)	(5,755)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,486	-	-
Distribution of Equity		(322,157)	-	-
Equity at 31 December	22	170,590	189,866	222,938
Retained Earnings		170,590	189,866	222,938
Equity at 31 December		170,590	189,866	222,938

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.



Temuka Primary School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	184,749	39,327	42,399
Accounts Receivable	9	110,578	86,260	86,260
GST Receivable		-	1,073	1,073
Prepayments		8,139	7,404	7,404
Inventories	10	-	6,040	6,040
Investments	11	21,830	21,395	21,395
Funds owing for Capital Works Projects	16	5,960	-	-
		<u>331,256</u>	<u>161,499</u>	<u>164,571</u>
Current Liabilities				
GST Payable		1,956	-	-
Accounts Payable	13	122,352	104,045	104,045
Finance Lease Liability - Current Portion	15	14,266	10,652	10,652
Funds held for Capital Works Projects	16	108,555	14,033	14,033
		<u>247,129</u>	<u>128,730</u>	<u>128,730</u>
Working Capital Surplus/(Deficit)		84,127	32,769	35,841
Non-current Assets				
Property, Plant and Equipment	12	204,796	260,741	290,741
		<u>204,796</u>	<u>260,741</u>	<u>290,741</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	100,746	84,242	84,242
Finance Lease Liability	15	17,587	19,402	19,402
		<u>118,333</u>	<u>103,644</u>	<u>103,644</u>
Net Assets		<u>170,590</u>	<u>189,866</u>	<u>222,938</u>
Equity	22	<u>170,590</u>	<u>189,866</u>	<u>222,938</u>

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



Temuka Primary School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		556,629	488,200	444,734
Locally Raised Funds		45,665	46,550	103,707
Goods and Services Tax (net)		3,029	-	5,373
Payments to Employees		(369,206)	(311,272)	(309,772)
Payments to Suppliers		(159,787)	(219,550)	(205,907)
Cyclical Maintenance payments in the Year		-	-	(23,000)
Interest Received		701	3,000	2,854
Net cash from/(to) Operating Activities		<u>77,031</u>	<u>6,928</u>	<u>17,989</u>
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		239,578	-	-
Purchase of Property Plant & Equipment (and Intangibles)		67,841	(10,000)	(46,522)
Purchase of Investments		(435)	-	-
Proceeds from Sale of Investments		-	-	36,321
Net cash from/(to) Investing Activities		<u>306,984</u>	<u>(10,000)</u>	<u>(10,201)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,486	-	-
Distribution of Equity		(322,157)	-	-
Finance Lease Payments		(11,556)	-	(16,872)
Funds held for Capital Works Projects		88,562	-	(440)
Net cash from/(to) Financing Activities		<u>(241,665)</u>	<u>-</u>	<u>(17,312)</u>
Net increase/(decrease) in cash and cash equivalents		<u>142,350</u>	<u>(3,072)</u>	<u>(9,524)</u>
Cash and cash equivalents at the beginning of the year	8	42,399	42,399	51,923
Cash and cash equivalents at the end of the year	8	<u>184,749</u>	<u>39,327</u>	<u>42,399</u>

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

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



Temuka Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

1.1. Reporting Entity

Temuka Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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

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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.



1.8. Accounts Receivable

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

1.9. 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.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Intangible Assets

Software costs

Computer software acquired by the School is 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.



1.12. 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.

1.13. 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.

1.14. Employment Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

1.15. 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.

1.16. 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).



1.17. Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, 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.

1.18. Borrowings

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

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

1.19. 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.

1.20. Budget Figures

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

1.21. Services received in-kind

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



2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	464,370	404,500	364,997
Teachers' Salaries Grants	1,237,435	1,050,000	1,173,147
Use of Land and Buildings Grants	280,755	240,000	285,789
Other MoE Grants	96,977	83,700	79,737
	2,079,537	1,778,200	1,903,670

The School has opted in to the donations scheme for this year. Total amount received was \$37,350.

Other MOE Grants total includes additional COVID-19 funding totalling \$11,316 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	21,963	15,500	33,842
Fundraising	2,387	5,000	898
Other Revenue	18,468	23,750	23,282
Trading	277	2,300	9,523
Activities	2,570	-	46,162
	45,665	46,550	113,707
Expenses			
Activities	3,977	500	36,580
Trading	7,540	500	10,656
Fundraising (Costs of Raising Funds)	283	250	554
Transport (Local)	1,199	1,500	1,537
Other Locally Raised Funds Expenditure	-	-	2,801
	12,999	2,750	52,128
<i>Surplus for the year Locally raised funds</i>	32,666	43,800	61,579

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	40,637	55,700	28,903
Equipment Repairs	59	-	-
Information and Communication Technology	10,729	16,500	9,147
Library resources	666	3,600	462
Employee Benefits - Salaries	1,432,254	1,213,272	1,335,402
Staff Development	9,812	15,500	10,587
	1,494,157	1,304,572	1,384,501

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	3,491	4,250	4,020
Board of Trustees Fees	3,453	4,000	3,687
Board of Trustees Expenses	1,593	1,500	2,388
Communication	4,557	5,550	7,894
Consumables	15,942	28,650	17,157
Other	747	2,600	281
Employee Benefits - Salaries	72,523	72,000	75,786
Insurance	6,109	7,000	5,647
Service Providers, Contractors and Consultancy	2,320	2,600	2,204
	110,735	128,150	119,064



6. Property

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	7,287	6,600	5,158
Consultancy and Contract Services	3,000	3,500	3,800
Cyclical Maintenance Provision	16,504	15,000	16,504
Grounds	8,380	14,500	13,863
Heat, Light and Water	21,763	23,000	20,473
Rates	6,126	5,750	6,028
Repairs and Maintenance	11,284	11,000	2,608
Use of Land and Buildings	280,755	240,000	285,789
Employee Benefits - Salaries	89,915	76,000	76,688
	445,014	395,350	430,911

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 of Property, Plant and Equipment

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings	-	2,000	1,960
Building Improvements	2,589	2,000	3,060
Furniture and Equipment	6,973	5,000	6,337
Information and Communication Technology	7,169	5,000	6,912
Leased Assets	13,877	15,000	14,206
Library Resources	2,701	1,000	2,666
	33,309	30,000	35,141

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Current Account	134,300	39,327	40,042
Bank Call Account	50,449	-	2,357
Cash and cash equivalents for Statement of Cash Flows	184,749	39,327	42,399

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

Of the \$184,749 Cash and Cash Equivalents, \$108,555 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Interest Receivable	43	119	119
Teacher Salaries Grant Receivable	97,993	86,141	86,141
	110,578	86,260	86,260
Receivables from Exchange Transactions	43	119	119
Receivables from Non-Exchange Transactions	110,535	86,141	86,141
	110,578	86,260	86,260

10. Inventories

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Uniforms	-	6,040	6,040
	-	6,040	6,040

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	21,830	21,395	21,395
Total Investments	21,830	21,395	21,395

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Land	19,000	-	(19,000)	-	-	-
Buildings	51,205	-	(51,205)	-	-	-
Building Improvements	86,175	-	(10,034)	-	(2,589)	73,552
Furniture and Equipment	66,275	8,924	(1,634)	-	(6,973)	66,592
Information and Communication Technology	20,710	2,160	-	-	(7,169)	15,701
Leased Assets	28,717	15,205	-	-	(13,877)	30,045
Library Resources	18,659	3,655	(707)	-	(2,701)	18,906
Balance at 31 December 2020	290,741	29,944	(82,580)	-	(33,309)	204,796

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Building Improvements	100,534	(26,982)	73,552
Furniture and Equipment	424,825	(358,233)	66,592
Information and Communication Technology	88,200	(72,499)	15,701
Motor Vehicles	11,644	(11,644)	-
Leased Assets	58,634	(28,589)	30,045
Library Resources	56,946	(38,040)	18,906
Balance at 31 December 2020	740,783	(535,987)	204,796

The net carrying value of equipment held under a finance lease is \$30,045 (2019: \$28,717)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Land	19,000	-	-	-	-	19,000
Buildings	53,165	-	-	-	(1,960)	51,205
Building Improvements	86,220	3,015	-	-	(3,060)	86,175
Furniture and Equipment	51,297	21,315	-	-	(6,337)	66,275
Information and Communication Technology	9,103	18,519	-	-	(6,912)	20,710
Leased Assets	41,449	1,474	-	-	(14,206)	28,717
Library Resources	18,496	3,673	(844)	-	(2,666)	18,659
Balance at 31 December 2019	278,730	47,996	(844)	-	(35,141)	290,741

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Land	19,000	-	19,000
Buildings	78,313	(27,108)	51,205
Building Improvements	120,822	(34,647)	86,175
Furniture and Equipment	467,576	(401,301)	66,275
Information and Communication Technology	195,937	(175,227)	20,710
Motor Vehicles	11,644	(11,644)	-
Leased Assets	58,307	(29,590)	28,717
Library Resources	55,388	(36,729)	18,659
Balance at 31 December 2019	1,006,987	(716,246)	290,741



13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating creditors	10,145	3,876	3,876
Accruals	3,491	3,898	3,898
Employee Entitlements - salaries	98,815	86,141	86,141
Employee Entitlements - leave accrual	9,901	10,130	10,130
	<u>122,352</u>	<u>104,045</u>	<u>104,045</u>
Payables for Exchange Transactions	122,352	104,045	104,045
	<u>122,352</u>	<u>104,045</u>	<u>104,045</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	84,242	84,242	90,738
Increase/ (decrease) to the Provision During the Year	16,504	-	16,504
Use of the Provision During the Year	-	-	(23,000)
Provision at the End of the Year	<u>100,746</u>	<u>84,242</u>	<u>84,242</u>
Cyclical Maintenance - Term	100,746	84,242	84,242
	<u>100,746</u>	<u>84,242</u>	<u>84,242</u>

15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	16,499	12,960	12,960
Later than One Year and no Later than Five Years	18,662	21,093	21,093
	<u>35,161</u>	<u>34,053</u>	<u>34,053</u>

16. Funds Held for Capital Works

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Senior Block - ILE Modification	In Progress	14,033	-	(19,993)	-	(5,960)
Swimming Pool Upgrade	In Progress	-	51,862	(17,075)	-	34,787
Hot Water Upgrade	In Progress	-	31,001	-	-	31,001
Lighting Upgrade	In Progress	-	42,767	-	-	42,767
Totals		<u>14,033</u>	<u>125,630</u>	<u>(37,068)</u>	<u>-</u>	<u>102,595</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	108,555
Funds Due from the Ministry of Education	<u>(5,960)</u>
	<u>102,595</u>



	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Fire Alarm	Completed	3,478	-	(3,478)	-	-
Verandah Roof Replacement	Completed	488	-	(488)	-	-
Senior Block - ILE Modification	In Progress	15,230	138,406	(139,603)	-	14,033
Carpet Junior Block	Completed	(5,146)	11,600	(6,454)	-	-
Alarm System	Completed	423	214	(637)	-	-
Totals		14,473	150,220	(150,660)	-	14,033

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 Principal and Team Leaders.

	2020 Actual	2019 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,453	3,687
Full-time equivalent members	0.27	0.57
<i>Leadership Team</i>		
Remuneration	411,061	387,799
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	414,514	391,486
Total full-time equivalent personnel	4.27	4.57

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 1

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

	2020 Actual	2019 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	1 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
110 - 120	-	-
120 - 130	-	-
	-	-

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



19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works.

(a) \$172,340 contract for ILE Classroom Modifications to be completed in 2021, which will be fully funded by the Ministry of Education. \$155,106 has been received from the Ministry of which \$161,066 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) \$57,624 contract to upgrade the Swimming Pool as agent for the Ministry of Education. This project is fully funded by the Ministry and \$51,862 has been received of which \$17,075 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) \$34,446 contract for hot water upgrade as agent for the Ministry of Education. The project is fully funded by the Ministry; \$31,001 has been received with no expenditure on the project to balance date. This project has been approved by the Ministry.

(d) \$47,519 contract for LED Lighting Upgrade as agent for the Ministry of Education. The project is fully funded by the Ministry; \$42,767 has been received with no expenditure on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: nil)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2019: nil)

22. Managing Capital

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



23. Financial Instruments

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

Financial assets measured at amortised cost

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	184,749	39,327	42,399
Receivables	110,578	86,260	86,260
Investments - Term Deposits	21,830	21,395	21,395
Total Financial assets measured at amortised cost	<u>317,157</u>	<u>146,982</u>	<u>150,054</u>

Financial liabilities measured at amortised cost

Payables	122,352	104,045	104,045
Finance Leases	31,853	30,054	30,054
Total Financial liabilities measured at amortised Cost	<u>154,205</u>	<u>134,099</u>	<u>134,099</u>

24. Events After Balance Date

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





Temuka Primary School # 2109 Analysis of Variance 2020

Strategic Aims	<ol style="list-style-type: none"> 1. All students achieve success from a creative, relevant and lively curriculum, which enhances strength in culture, language and identity 2. Progress and achievement in all learning areas is effectively monitored, analysed, evaluated and reported on so that relevant and specific information is used to make decisions that will improve outcomes for all learners 3. All members of the school community are actively involved in supporting our students to achieve success in their learning
Annual Aims	<ol style="list-style-type: none"> 1. Our aim is for continuous improvement in teaching and learning which will lead to increased student achievement and progress
Targets	<p>Through Teacher Inquiry, teachers will introduce new maths strategies to students and aim to target students within their classrooms that will enrich and challenge their learning. Teachers will monitor their progress and achievement throughout the 2020 year.</p>
Specific Maths Targets	<p>Classroom teachers will run a Maths Inquiry, based around targeted students from their class. Teachers will use a variety of approaches to Teaching and Learning. The school will appoint a facilitator from UC to work alongside teachers and students.</p> <p>The general aims of the this PLD are as follows</p> <ul style="list-style-type: none"> • Teachers understanding of key aspects of the curriculum progression • Teachers to set inquiry goals with priority learners and monitor systematically. These students to be the schools target group • Developing knowledge of assessment and learning progressions. How can we use them in the classroom to enrich our teaching and learning? • Identify the barriers that hinder student achievement. What are we doing about it? • Students need to identify the transfer of Maths skills to everyday situations • Parental connections are strong, but some parents have a negative perception of Maths. We need to promote Maths and this will be done by engaging with whanau via the school newsletter, website and Facebook

Maths

Mid-Year 2019 to Mid-Year 2020				End of Year 2018, 2019 and 2020					
Term 2 2019		Term 2 2020		Term 4 2018		Term 4 2019		Term 4 2020	
Year 0	100%	Year 1	100%			Year 0		Year 1	100%
Year 1	100%	Year 2	56%	Year 0	100%	Year 1	100%	Year 2	65%
Year 2	88%	Year 3	23%	Year 1	100%	Year 2	97%	Year 3	50%
Year 3	52%	Year 4	42%	Year 2	89%	Year 3	50%	Year 4	62%
Year 4	35%	Year5	40%	Year 3	55%	Year 4	69%	Year 5	51%
Year 5	18%	Year 6	40%	Year 4	72%	Year 5	45%	Year 6	45%
Year 6									
Maori Students	49%	Maori Students	35%	Maori Students	69%	Maori Students	70%	Maori Students	54%
All Students	59%	All Students	46%	All Students	78%	All Students	75%	All Students	62%

Specifically targeted students (40 students)	Analysis of Variance February to November	Comments
<p>Teachers have identified students from the class to engage Maths strategies and skills to assist the learning needs of those identified.</p>	<p>For this analysis I looked at process for through a Numeracy stage/s ie. Early Stage/At Stage/End Stage/Early Stage /At Stage etc</p> <p>Of the 22 students in the target group the following stats were obtained...</p> <p>7 of targeted students remained on the same sub level 5 of targeted students improved one sub level 8 of targeted students improved two sub levels 2 of targeted students improved three sub levels</p>	<p>The PLD delivered this year lacked fluidness. Teachers were hampered by Covid and then at Level Two restrictions imposed particularly when managing groups around the classroom. Teachers were able to use a variety of strategies for their inquiry. Some highlighted...Use of rich word problems. Teacher talk conversations, upside down teaching, agree disagree conversations, whole class teaching, identifying the question from word problems, talk time with a partner . Mixed ability grouping hampered post lockdown.</p> <p>Students who remained on the same sub group were working at Level 5/6 and teachers felt they moved consistently within that stage.</p>
<p>Student Feedback obtained from a survey of groups of students Yr3-6</p> <p>10/12 felt that Maths was exciting</p> <p>2/12 said loved Maths only when they were confident in the strategy they'd learnt. The others implied that poor literacy skill base prevented them from understanding the questions, however when a friend read them out this suddenly wasn't a problem</p> <p>10/12 students felt highly positive about Maths. The majority liked the games, challenges, computer work, the extensions etc they presented. All enjoyed the social interaction when solving problems together. Some commented about the working space limitations under L2</p> <p>2/12 felt they struggled to communicate and were confused when asked to explain the rationale to others and their teacher</p> <p>No student at Yr 6 commented about the change back to homeroom teaching of Maths started this year.</p> <p>All 12 students were able to make the transfer of skill to everyday situations. Many spoke of the time they had together with family over the lockdown and how most had learnt basic cooking and baking skills in the kitchen. They agreed that maths helped them to weigh and measure things and that being able to count money and share this around siblings was important. Some of them used counting skills to play different family board games etc. Most could tell me that their parents even use maths too when shopping at the supermarket, gardening to filling the car up with petrol. Some recognised that reading an analogue clock was an important Maths skill especially when the power was down.</p> <p>Teacher Feedback Maths PD provided by our facilitator over the year had its share of challenges. Of the 100 hours, 75 hours were able to be distributed over the sporadic period of 2020. Post Lockdown, teachers were unable to use traditional groupings and had to use whole class activities to enable social distancing. Teachers found the delivered PD very narrow and looked for big picture teaching strategies and assessment knowledge. This hardly eventuated. Survey info told us that some teachers confidence in teaching mathematics had shifted backwards since the beginning of the year. This is of concern and must be addressed if our appln for PLD is granted for 2021</p>		

<p>Team Koru Year 1/2. What data tells us...</p> <p>All our year 1s are achieving at 100% this is because of how the data is collected and does not reflect their true ability.</p> <p>There has been an increase of 9% of Year 2 students achieving this.</p>	<p>Reasons for Variance. Why did it happen?</p> <ul style="list-style-type: none"> • Incorporating a number of ideas and approaches from our Maths PD into our everyday teaching. • Using real word contexts for maths questions. • Using think pair share to talk about their working out. • Exploring pictures and the world around us through using maths eyes. • Seeing the different patterns of how a number can be made. E.g. dice, fingers, tens frames etc. • More hands on activities (chorale counting, counting collections) and less worksheets. • Less focus on instant basic facts recall. • Number and Strand have been integrated this year across the curriculum. • Covid impacted on our students learning. 	<p>Where to from here?</p> <ul style="list-style-type: none"> • Revisit maths long term and team planning using the resources from Sarah. • Reflect on maths assessment – Jam and what is relevant. • Next year have more consistency with our maths planning and teaching, as this year we gave everything Sarah gave us go. • More practical hands on maths resources and the same resources across the team.
<p>Team Rocket Year 3/4. What data tells us...</p> <p>The results from Year 2 to Year 3 have dropped by 47%</p> <p>The results from Year 3 to Year 4 have risen by 12%</p> <p>The Year 3's improved by 27% between term 2 and term 4 to make a total of 50% working 'at' or 'above'. (37% at, 13% above.)</p> <p>The Year 4's improved by 20% between term 2 and term 4 to make a total of 62% working 'at' or 'above'. (23% at, 39% above.)</p>	<p>Reasons for Variance. Why did it happen?</p> <p><u>Potential Barriers</u></p> <ul style="list-style-type: none"> • Moving from counting on or back, as well as moving from using materials to imaging can prove difficult for a number of students • Knowledge of basic facts and a sound number knowledge is required to use higher level strategies, such as those in Stage 5. • Some students lack confidence to try harder questions and make mistakes. • Behaviour interruptions • Some students are not capable of moving above Level 1, such as our ICS ORRS. These students are making progress, but the gap of where they are, to where they should be is continuing to grow. <p><u>Potential Positive Impacts</u></p> <ul style="list-style-type: none"> • Upside down teaching in mixed level, or whole class teaching had a positive impact on a number of students. However, those needing extra support did not work well in whole class instruction situations brought about by having to adhere to Level 2 Covid restrictions. • Having a facilitator with a bank of ideas and knowledge of classroom resources has been helpful. 	<p>Where to from here?</p> <ul style="list-style-type: none"> • Continue with Maths PLD. • Streamline assessments. • Look at other schools who have managed to lift their school's achievement. • Review number knowledge required. • Clarification and understanding of teaching expectations. • Continue to support each other as a team by having open communication.

	<ul style="list-style-type: none"> • Teacher flexibility and their ability to constantly change their programmes to meet the needs of students, new information from professional development and the Covid restrictions. 	
<p>Team Aoraki Year 5/6. What data tells us.... The results have stayed constant from 2020 Year 5s to now Year 6s. The results have decreased by 18% from 2020 Year 4s to Year 5s.</p>	<p>Reasons for Variance. Why did it happen? Year 4s to 5s. The move from Stage 5 to Stage 6 is huge. Now the students need to be able to shift their thinking from knowing a fact and strategy to applying them in a variety of problem solving situations. We find that when they need to start choosing a strategy independently they fall right back to Stage 4 strategies e.g. skip counting, counting on and back, using materials, drawing diagrams, tally marks. These are all good strategies but not suitable long term for moving onto Stage 6. We have discussed this problem with our facilitator and her suggestion is to go back and revise the strategies as they haven't got them embedded. We are surprised that the results for Year 6 had not improved from 2020 end of year as we felt that there had been a shift in thinking and more of them were choosing strategies independently and are discussing their strategies using mathematical vocabulary. Our emphasis in our Inquiries has not been achievement but has been increasing confidence and mathematical vocabulary. There has been too much talk about maths and not enough doing. Whole class maths has been difficult to manage and we feel that smaller groups benefit the students progress. There has been less hands on maths because of COVID and disruption to maths lessons with sports and kapahaka.</p>	<p>Where to from here? Return to maths groupings within our homeroom class Using maths/numeracy based goals Moderation consistency Less talk more doing Look at linking maths planning to school themes/activities Using NZMaths activities for planning and assessment regularly Look at our maths planning and execution as a team rather than as individual teachers.</p>
<p>Overall Schoolwide Comment</p> <p>2021 PLD has been approved</p>		

Reading

Mid-Year 2019 to Mid-Year 2020				End of Year 2018, 2019 and 2020					
Term 2 2019		Term 2 2020		Term 4 2018		Term 4 2019		Term 4 2020	
Year 0	100%	Year 1	100%			Year 0		Year 1	100%
Year 1	100%	Year 2	44%	Year 0	100%	Year 1	100%	Year 2	68%
Year 2	81%	Year 3	47%	Year 1	100%	Year 2	85%	Year 3	67%
Year 3	68%	Year 4	52%	Year 2	77%	Year 3	81%	Year 4	71%
Year 4	51%	Year 5	67%	Year 3	67%	Year 4	71%	Year 5	78%
Year 5	33%	Year 6	43%	Year 4	60%	Year 5	55%	Year 6	58%
Year 6									
Maori Students	55%	Maori Students	52%	Maori Students	77%	Maori Students	80%	Maori Students	78%
All Students	64%	All Students	58%	All Students	76%	All Students	79%	All Students	74%

<p>Team Koru Year 1/2. What data tells us...</p> <p>All our year 1s are achieving at 100% this is because of how the data is collected and does not reflect their true ability.</p> <p>There has been an increase of 24% of Year 2 students achieving this year.</p>	<p>Reasons for Variance. Why did it happen?</p> <ul style="list-style-type: none"> • Explicit teaching of phonics. • Using the Teacher Aide for phonics, HFW and re-reads. • Lions Ladies listening to students read and practising their HFW especially students who are not receiving support at home. • Targeting groups of students for specific reading needs. • Reading Recovery teacher working one on one with 4 students daily. • Literacy block in the middle of the day. • Big book focus • Poor speech, oral skills, lack of vocabulary and experiences to connect with the text. • Limited attention span and literacy readiness for school for some students. • Lack of home support – many of our students are not being listened to at home. • Covid impacted on our students learning. Some continued to read at home via online resources (Epic, Sunshine Online etc.) and some did very little depending on personal circumstances. 	<p>Where to from here?</p> <ul style="list-style-type: none"> • Increase our book resources – big books and instructional readers (not enough for browsing boxes of previously read books.) • Looking at how we can begin to incorporate concepts from structured literacy into our current reading programme.
<p>Team Rocket Year 3/4. What data tells us...</p> <p>Year 2 to Year 3 data has dropped by 18%. Year 3 to Year 4 data has dropped by 10%.</p> <p>The Year 3's improved by 20% between term 2 and term 4 to make a total of 67% working 'at' or 'above'. (54% at, 13% above.) The Year 4's improved by 19% between term 2 and term 4 to make a total of 71% working 'at' or 'above'. (52% at, 19% above.)</p>	<p>Reasons for Variance. Why did it happen?</p> <p><u>Potential Barriers</u></p> <ul style="list-style-type: none"> • Students are assessed on accuracy, fluency and comprehension. Students are good at decoding, but lacking in comprehension, especially inferential. This takes a lot of work, to increase inferential understanding. • Stephen Graham spoke about students knowing how to 'read narratives' but had little experience with other genre. We are working on increasing the range of genre our students read, while also focussing on the same genre during writing time. • There are a number of behaviour issues in our classes, where teachers are interrupted from teaching others to focus on these students. • We have large numbers, with a range of abilities. • Covid has interrupted our teaching, meaning we have not had the opportunities to visit the genre we normally would, or be consistent 	<p>Where to from here?</p> <ul style="list-style-type: none"> • Continue with information from Stephen Graham, Liz Kane and Linda Esslemont to guide our planning. • Continue with Daily 5. • Streamline/moderate assessments and what is expected at each year level. • Streamline Literacy Learning Progressions so we all know what is expected at each year level. • Where available, we need whole school professional development with Stephen Graham, Liz Kane and other professionals with research based teaching practices.

	<p>in our discussions on the text to raise comprehension levels. Books were not able to go home during level 2, so practice at home became limited.</p> <p><u>Potential Positive Impacts</u></p> <ul style="list-style-type: none"> • Using the same book all week for guided reading and students taking home browsing box books for home reading has helped us to do this. • We have been using the Literacy Learning Progressions to help guide our planning and next steps. • Whole class teaching worked for some, but not all of our students. • Daily 5 programme • Developing a structured literacy programme with information from Liz Kane and our RTLit Linda Esslemont. 	
<p>Team Aoraki Year 5/6. What data tells us... Year 5 results have increased by 7% since 2020. Year 6 data has increased by 3% There has been an increase in both years since the middle of the year.</p>	<p>Reasons for Variance. Why did it happen? We would have liked larger increases than this as we feel we are most confident in teaching reading and it is well resourced. Students at our level move from learning to read to reading to learn and some struggle with making the shift. In year 6 they must independently apply their reading knowledge and strategies to a wide variety of reading texts. They must understand, interpret, predict, summarise, infer etc and for some students these applications and skills are difficult.</p> <p>In lockdown and level 2 it was difficult to get reading books home, and shared. While whole class texts filled a hole it was not the same as sitting with a group and discussing a text at their instructional level in depth. We have not been able to question the students as thoroughly as we have the whole class in front of us. Students got out of the habit of taking their readers home so less re-reading has been happening.</p> <p>Now that we are settled in Term 4 there have been daily interruptions and students missing from class for a variety of sporting, cultural and leadership reasons.</p>	<p>Where to from here? Small group instructional reading lessons based on decoding, comprehension, fluency and curriculum application Reading books home regularly and monitored More re-reading opportunities at school</p>
<p>Overall Schoolwide Comment</p>		

Writing

Mid-Year 2019 to Mid-Year 2020				End of Year 2018, 2019 and 2020					
Term 2 2019		Term 2 2020		Term 4 2018		Term 4 2019		Term 4 2020	
Year 0	100%	Year 1	100%			Year 0		Year 1	100%
Year 1	100%	Year 2	77%	Year 0	100%	Year 1	100%	Year 2	92%
Year 2	88%	Year 3	11%	Year 1	100%	Year 2	97%	Year 3	57%
Year 3	65%	Year 4	51%	Year 2	87%	Year 3	69%	Year 4	58%
Year 4	37%	Year 5	20%	Year 3	61%	Year 4	64%	Year 5	53%
Year 5	30%	Year 6	33%	Year 4	44%	Year 5	58%	Year 6	51%
Year 6									
Maori Students	60%	Maori Students	39%	Maori Students	71%	Maori Students	72%	Maori Students	67%
All Students	64%	All Students	46%	All Students	72%	All Students	79%	All Students	69%

<p>Team Koru Year 1/2. What data tells us...</p> <p>All our year 1s are achieving at 100% this is because of how the data is collected and does not reflect their true ability.</p> <p>There has been an increase of 15% of Year 2 students achieving this year.</p>	<p>Reasons for Variance. Why did it happen?</p> <ul style="list-style-type: none"> • Our writing programme is structured and links to their everyday life and interests. It is also integrated where possible. • Using the Teacher Aide for targeted groups. • Covid impacted on our students learning. Some wrote at home and some did very little depending on personal circumstances. 	<p>Where to from here?</p> <ul style="list-style-type: none"> • Revisit which word cards are better suited to our student's needs. • Revisit as a team what we use to write with and consistency with writing progressions and literacy learning progressions.
<p>Team Rocket Year 3/4. What data tells us...</p> <p>There has been a decrease in Year 2 to Year 3 of 40%. There has been a decrease in Year 3 to Year 4 of 11%.</p> <p>The Year 3's improved by 46% between term 2 and term 4 to make a total of 57% working 'at' or 'above'. (50% at, 7% above.) The Year 4's improved by 7% between term 2 and term 4 to make a total of 58% working 'at' or 'above'. (39% at, 19% above.)</p>	<p>Reasons for Variance. Why did it happen?</p> <p><u>Potential Barriers</u></p> <ul style="list-style-type: none"> • Writing at home, during Covid, was limited for many reasons. • In Level 2, we were teaching as a whole class as we could not break into groups due to social distancing. This left us with little ability to cater for individuals and struggling writers. • Setting up consistent routines and introducing a more structured literacy approach has been very difficult as we have moved in and out of Level 2 restrictions. • The step up from Level 1 in writing is quite large. • We have not had time to teach the writing skills and genre we normally would have by this time of the year. <p><u>Potential Positive Impacts</u></p> <ul style="list-style-type: none"> • Connecting our reading and our writing so we are working on the same genre during both, e.g., deconstructing the genre, such as information report, during reading, then constructing their own information report during writing. • Developing an understanding of the use and purpose of each genre and the criteria/requirements of each. 	<p>Where to from here?</p> <ul style="list-style-type: none"> • We feel we have the beginning of a good writing programme that we need the opportunity to put into practice, monitor, then evaluate for effectiveness. • Set expectations and provide good work examples/modes at the beginning of each lesson so students know when they have achieved what is required and can see the next step learning. • Continue using information from Stephen Graham, Sheena Cameron and Louise Dempsey, and Liz Kane. • Continue to connect genre teaching with reading so students have experience in deconstructing and reconstructing texts. • Writing needs to have a relevant purpose to engage student interest. We need to keep an eye out for 'real reasons' to write.

<p>Team Aoraki Year 5/6. What data tells us... There has been an increase in both years since the middle of the year Year 5 have decreased by 11% in the last year and Year 6 by 7%</p>	<p>Reasons for Variance. Why did it happen? We are disappointed as we have been using the structured teaching points of Stephen Graham and the students have responded well to the guidelines of this programme.</p> <p>We have been taking regular spelling lessons and overall spelling ages have improved.</p> <p>Students are reluctant to proofread and edit and this is requirement at Level 3.</p> <p>Students will not apply correct punctuation independently. Even strong writers are slack in using capital letters, full stops and commas etc.</p> <p>Writing tasks are based around curriculum and school/class activities e.g. making toys, recipes, debates, current topics, art work etc.</p> <p>We have noticed improved vocabulary which we believe comes from increased oral work and using relevant contexts for writing.</p> <p>Self management in writing is poor. Keyboard skills and handwriting are below expectations and therefore hinder fluency in writing.</p> <p>Use of technology to enhance writing experiences</p>	<p>Where to from here? Moderation with other teams Use of Stephen Graham strategies and templates Keep linking writing with relevant topics and curriculum coverage Regular spelling lessons Handwriting and keyboard skills Emphasis on key competencies across all curriculum areas.</p>
<p>Overall Schoolwide Comment</p>		

Kiwisport Funding 2020

Kiwisport is a Government funding initiative to support student's participation in organised sport. During 2020, the school received total Kiwisport funding of \$3426.71 Funding was spent on the following:

- Transportation to sporting events
- Pool Hire for Schoolwide Swim Events
- PALS (Physical Activity Leaders) Workshops
- Membership to Regional Sports Organisations
- Basketball Subscriptions Assistance
- Netball Subscriptions Assistance
- Additional Sporting Uniform Purchases
- Sporting Equipment from Various Suppliers for school wide use
- Outside Coaches bought in to enhance student participation and skills



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

The Auditor-General is the auditor of Temuka Primary (the School). The Auditor-General has appointed me, Nathan Breckell using the staff and resources of Nexia Audit Christchurch, 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 3 to 18, that comprise statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 28 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Nathan Breckell

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand