

PAKURANGA HEIGHTS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1416
Principal:	Fintan Kelly
School Address:	77 Udys Road, Pakuranga, 2010
School Postal Address:	77 Udys Road, Pakuranga, 2010
School Phone:	09 576 9209
School Email:	office@pakurangaheights.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Fiona Bailey	Chair Person	Elected	June 2022
Fintan Kelly	Principal ex Officio	Appointed	
Alex Winter	Parent Rep	Elected	June 2022
Matt Franetovich	Parent Rep	Elected	June 2022
Matthew Robertson	Parent Rep	Elected	June 2022
Rachel Makata	Parent Rep	Elected	June 2022
Sue Kandasamy	Staff Rep	Elected	June 2022

Accountant / Service Provider: Top Class Financial Management Services

PAKURANGA HEIGHTS SCHOOL

Financial Statements - For the year ended 31 December 2019

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Statement

Analysis of Variance

Kiwi Sport

Pakuranga Heights 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.

Fiona Bailey

Full Name of Board Chairperson

FIONA BAILEY

Signature of Board Chairperson

1/6/2020

Date:

FB

Fintan Paul Kelly

Full Name of Principal

J Kelly

Signature of Principal

Date:

1/6/2020

Pakuranga Heights 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	4,239,419	3,757,024	3,981,330
Locally Raised Funds	3	274,857	254,200	202,832
Interest Earned		16,708	10,000	17,529
Gain on Sale		-	1,000	-
		4,530,984	4,022,224	4,201,691
Expenses				
Locally Raised Funds	3	35,126	42,850	56,155
Learning Resources	4	2,637,551	2,418,700	2,479,090
Administration	5	210,105	219,171	242,286
Finance		1,594	2,500	2,681
Property	6	1,222,659	1,188,700	1,168,182
Depreciation	7	123,480	137,500	110,672
Loss on Disposal of Property, Plant and Equipment		12,898	200	7,423
		4,243,413	4,009,621	4,066,489
Net Surplus / (Deficit) for the year		287,571	12,603	135,202
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		287,571	12,603	135,202

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

Pakuranga Heights School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	<u>955,083</u>	<u>955,083</u>	<u>799,434</u>
Total comprehensive revenue and expense for the year	287,571	12,603	135,202
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	21,576	-	20,447
Adjustment to Accumulated surplus/(deficit) from adoption of PBE UFRS 9	-	-	-
Equity at 31 December	<u>23 1,264,230</u>	<u>967,686</u>	<u>955,083</u>
Retained Earnings	1,264,230	967,686	955,083
Reserves	-	-	-
Equity at 31 December	<u>1,264,230</u>	<u>967,686</u>	<u>955,083</u>

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

Pakuranga Heights 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	395,180	207,395	345,634
Accounts Receivable	9	267,733	227,007	227,007
GST Receivable		4,700	5,212	5,212
Prepayments		10,556	6,159	6,159
Inventories	10	7,693	9,391	9,391
Investments	11	301,705	410,000	400,000
		987,567	865,164	993,403
Current Liabilities				
Accounts Payable	13	205,705	299,107	298,927
Revenue Received in Advance	14	64,092	-	-
Provision for Cyclical Maintenance	15	14,109	14,109	92,033
Finance Lease Liability - Current Portion	16	11,664	7,000	15,455
Funds held for Capital Works Projects	17	57,173	20,000	104,423
		352,743	340,216	510,838
Working Capital Surplus/(Deficit)		634,824	524,948	482,565
Non-current Assets				
Property, Plant and Equipment	12	739,043	543,455	548,955
		739,043	543,455	548,955
Non-current Liabilities				
Provision for Cyclical Maintenance	15	100,217	100,217	69,083
Finance Lease Liability	16	9,420	500	7,354
		109,637	100,717	76,437
Net Assets		1,264,230	967,686	955,083
Equity	23	1,264,230	967,686	955,083

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

Pakuranga Heights 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		961,492	1,016,024	953,810
Locally Raised Funds		311,967	254,200	202,832
Goods and Services Tax (net)		512	-	14,066
Payments to Employees		(423,144)	(574,950)	(459,360)
Payments to Suppliers		(541,367)	(508,292)	(379,312)
Cyclical Maintenance Payments in the year		(26,610)	(91,790)	-
Interest Paid		(1,594)	(2,500)	(2,681)
Interest Received		17,558	10,000	16,540
Net cash from / (to) the Operating Activities		298,814	102,692	345,895
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	(4,191)	(2,423)
Purchase of PPE (and Intangibles)		(304,940)	(127,009)	(107,491)
Purchase of Investments		98,295	(10,000)	(50,000)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(206,645)	(141,200)	(159,914)
Cash flows from Financing Activities				
Furniture and Equipment Grant		21,576	-	-
Finance Lease Payments		(16,952)	(15,309)	(15,085)
Funds Held for Capital Works Projects		(47,249)	(84,423)	105,729
Net cash from Financing Activities		(42,625)	(99,732)	90,644
Net increase/(decrease) in cash and cash equivalents		49,544	(138,240)	276,625
Cash and cash equivalents at the beginning of the year	8	345,635	345,635	69,010
Cash and cash equivalents at the end of the year	8	395,179	207,395	345,635

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.

Pakuranga Heights School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Pakuranga Heights 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 27.

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.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

j) Investments

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

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 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 to Crown Owned Assets	20 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to an insurance pay-out received where a cash settlement was agreed upon for uniforms and costumes destroyed in a fire at the beginning of 2019, where there are unfulfilled obligations for the School to provide for goods in the future.

o) 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).

p) Financial Assets and Liabilities

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

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

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

q) Borrowings

Borrowings are recognised at the amount borrowed. 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 the balance date.

r) 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.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	770,100	805,944	849,990
Teachers' salaries grants	2,223,528	1,841,000	2,058,671
Use of Land and Buildings grants	1,012,765	900,000	882,671
Other MoE Grants	233,026	210,080	189,998
	<u>4,239,419</u>	<u>3,757,024</u>	<u>3,981,330</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	99,731	67,500	26,542
Fundraising	30,242	40,000	33,243
Other revenue	1,000	13,800	-
Trading	21,544	20,000	21,959
Activities	122,340	112,900	121,088
	<u>274,857</u>	<u>254,200</u>	<u>202,832</u>
Expenses			
Activities	10,424	15,350	21,403
Trading	19,410	19,500	20,578
Fundraising (costs of raising funds)	5,292	8,000	14,174
	<u>35,126</u>	<u>42,850</u>	<u>56,155</u>
<i>Surplus for the year Locally raised funds</i>	<u>239,731</u>	<u>211,350</u>	<u>146,677</u>

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	33,170	70,800	41,169
Information and communication technology	46,149	47,600	56,215
Library resources	663	550	1,501
Employee benefits - salaries	2,501,349	2,223,500	2,320,142
Resource/attached teacher costs	8,486	18,050	1,717
Staff development	47,734	58,200	58,346
	<u>2,637,551</u>	<u>2,418,700</u>	<u>2,479,090</u>

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	7,160	7,160	6,880
Board of Trustees Fees	2,950	3,800	3,405
Board of Trustees Expenses	13,679	13,350	12,327
Communication	6,352	4,700	6,584
Consumables	30,383	26,000	31,534
Other	6,790	14,300	12,215
Employee Benefits - Salaries	126,475	137,450	151,423
Insurance	9,416	5,511	11,018
Service Providers, Contractors and Consultancy	6,900	6,900	6,900
	<u>210,105</u>	<u>219,171</u>	<u>242,286</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	19,185	22,000	19,433
Consultancy and Contract Services	68,496	64,000	62,806
Cyclical Maintenance Expense	(20,180)	45,000	47,569
Grounds	4,705	5,200	5,191
Heat, Light and Water	25,564	22,500	29,956
Repairs and Maintenance	52,480	70,000	58,506
Use of Land and Buildings	1,012,765	900,000	882,671
Security	7,854	5,000	4,074
Employee Benefits - Salaries	51,790	55,000	57,976
	<u>1,222,659</u>	<u>1,188,700</u>	<u>1,168,182</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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)	\$
		\$	
Building Improvements	9,410	10,478	7,808
Furniture and Equipment	56,193	62,573	44,728
Information and Communication Technology	43,736	48,702	37,011
Leased Assets	8,741	9,733	15,259
Library Resources	918	1,023	1,384
Motor Vehicle	4,482	4,991	4,482
	<u>123,480</u>	<u>137,500</u>	<u>110,672</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	100	100	100
Bank Current Account	332,774	207,295	39,200
Bank Call Account	62,306	-	306,334
Cash equivalents and bank overdraft for Cash Flow Statement	<u>395,180</u>	<u>207,395</u>	<u>345,634</u>

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

Of the \$395,180 Cash and Cash Equivalents, \$57,173 held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables from the Ministry of Education	43,897	97,563	97,563
Interest Receivable	3,907	4,757	4,757
Banking Staffing Underuse	40,000	-	-
Teacher Salaries Grant Receivable	152,947	124,687	124,687
	<u>267,733</u>	<u>227,007</u>	<u>227,007</u>
Receivables from Exchange Transactions	30,889	4,757	4,757
Receivables from Non-Exchange Transactions	236,844	222,250	222,250
	<u>267,733</u>	<u>227,007</u>	<u>227,007</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	752	1,430	1,430
School Uniforms	6,941	7,961	7,961
	<u>7,693</u>	<u>9,391</u>	<u>9,391</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	301,705	410,000	400,000

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	123,236	-	-	-	(9,410)	113,826
Furniture and Equipment	274,702	218,403	(905)	-	(56,193)	436,007
Information and Communication Technology	84,040	91,886	(1,527)	-	(43,736)	130,663
Motor Vehicles	36,247	-	-	-	(4,482)	31,765
Leased Assets	21,040	15,226	(7,166)	-	(8,741)	20,359
Library Resources	9,690	952	(3,301)	-	(918)	6,423
Balance at 31 December 2019	548,955	326,467	(12,899)	-	(123,480)	739,043

The net carrying value of equipment held under a finance lease is \$20,359. (2018:\$21,040)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	515,597	(401,771)	113,826
Furniture and Equipment	871,183	(435,176)	436,007
Information and Communication Technology	346,593	(215,930)	130,663
Motor Vehicles	44,819	(13,054)	31,765
Leased Assets	38,852	(18,493)	20,359
Library Resources	40,409	(33,986)	6,423
Balance at 31 December 2019	1,857,453	(1,118,410)	739,043

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	87,796	43,559	(311)	-	(7,808)	123,236
Furniture and Equipment	284,905	35,696	(1,171)	-	(44,728)	274,702
Information and Communication Technology	93,765	31,645	(4,359)	-	(37,011)	84,040
Motor Vehicles	40,729	-	-	-	(4,482)	36,247
Leased Assets	30,653	5,646	-	-	(15,259)	21,040
Library Resources	13,642	413	(2,981)	-	(1,384)	9,690
Balance at 31 December 2018	551,490	116,959	(8,822)	-	(110,672)	548,955

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Land	-	-	-
Buildings	-	-	-
Building Improvements	515,597	(392,361)	123,236
Furniture and Equipment	688,685	(413,983)	274,702
Information and Communication Technology	264,250	(180,210)	84,040
Motor Vehicles	44,819	(8,572)	36,247
Leased Assets	47,665	(26,625)	21,040
Library Resources	59,845	(50,155)	9,690
Balance at 31 December 2018	1,620,861	(1,071,906)	548,955

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13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	26,919	142,389	142,389
Accruals	8,671	8,665	8,485
Employee Entitlements - salaries	164,910	140,122	140,122
Employee Entitlements - leave accrual	5,205	7,931	7,931
	<u>205,705</u>	<u>299,107</u>	<u>298,927</u>
Payables for Exchange Transactions	205,705	299,107	298,927
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
	<u>205,705</u>	<u>299,107</u>	<u>298,927</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Other	64,092	-	-

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	161,116	161,116	113,547
Increase to the Provision During the Year	(20,180)	45,000	47,569
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(26,610)	(91,790)	-
Provision at the End of the Year	<u>114,326</u>	<u>114,326</u>	<u>161,116</u>
Cyclical Maintenance - Current	14,109	14,109	92,033
Cyclical Maintenance - Term	100,217	100,217	69,083
	<u>114,326</u>	<u>114,326</u>	<u>161,116</u>

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	12,936	7,000	16,740
Later than One Year and no Later than Five Years	10,170	500	7,611
Later than Five Years	-	-	-
	<u>23,106</u>	<u>7,500</u>	<u>24,351</u>

17. 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 Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
New Block Replacement Teaching Spaces	<i>in progress</i>	104,423	380,070	(497,133)	-	(12,640)
Partial Roof Upgrade	<i>completed</i>	-	16,896	(16,896)	-	-
Replace Floor	<i>completed</i>	-	17,639	(17,639)	-	-
Special Needs Modifications	<i>in progress</i>	-	-	(21,507)	-	(21,507)
Rationalisation Block 8 & 16	<i>in progress</i>	-	57,173	-	-	57,173
Totals		104,423	471,778	(553,175)	-	23,026

Represented by:

Funds Held on Behalf of the Ministry of Education	57,173
Funds Due from the Ministry of Education	34,147
	23,026

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
New Block Replacement Teaching Spaces	<i>in progress</i>	16,474	(390,000)	302,051	-	104,423
Heating Upgrade	<i>completed</i>	-	(46,909)	53,156	(6,247)	-
Totals		16,474	(436,909)	355,207	(6,247)	104,423

18. 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.

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,950	3,405
Full-time equivalent members	0.10	0.13
<i>Leadership Team</i>		
Remuneration	417,232	403,195
Full-time equivalent members	4	3.5
Total key management personnel remuneration	420,182	406,600
Total full-time equivalent personnel	4.10	3.63

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110 - 120	0.00	0.00
100 - 110	2.00	0.00
	2.00	0.00

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

20. 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	\$0	\$0
Number of People	0	0

21. Contingencies

There are no contingent liabilities 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into a contract agreement for a PVC Tensile Membrane Canopy to cover over the existing courtyard of 1026 square metres. The total cost of the contract is \$499,991. The Board has Ministry of Education approval to fund \$464,991, with the remainder balance of \$35,000 coming from grants already received in 2019.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

There are no operational leases as at 31 December 2019.

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

23. 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.

24. 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	395,180	207,395	345,634
Receivables	267,733	227,007	227,007
Investments - Term Deposits	301,705	410,000	400,000
Total Loans and Receivables	<u>964,618</u>	<u>844,402</u>	<u>972,641</u>

Financial liabilities measured at amortised cost

Payables	205,705	299,107	298,927
Finance Leases	21,084	7,500	22,809
Total Financial Liabilities Measured at Amortised Cost	<u>226,789</u>	<u>306,607</u>	<u>321,736</u>

25. 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. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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.

26. Comparatives

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

27. 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.



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Independent Auditor's Report

To the readers of Pakuranga Heights School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Pakuranga Heights School (the School). The Auditor-General has appointed me, Steve Hayes, 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 19, 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 25 on page 19 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.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Hayes Audit is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

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, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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

Pakuranga Heights Primary School



ANALYSIS OF VARIANCE
STRATEGIC, ANNUAL PLAN & STUDENT DATA
2019

SCHOOL 1416

Pakuranga Heights Primary

Mission Statement: To provide a caring, positive and inclusive learning environment where students are empowered to achieve to their full potential.

Vision Statement: Reaching New Heights Together

Strategic Goals

Through a focus on equity and excellence, improve student achievement by:

1. Supporting educational outcomes for students who are currently not achieving or at risk of not achieving
2. Underpinning effective teaching and learning through a culturally responsive and inquiry based approach that promotes student voice and agency
3. Responding to, and integrating, digital technologies through all learning areas
4. Ensuring staff and student well being through deliberate actions and the promotion of school and community values
5. Developing leadership capabilities in every teacher

Values

Our Bee Valued (Bee V) Programme supports the learning environment and the way we care for each other. It is based on the Cornerstone Values Programme

Pongonga	Honesty
Manaaki	Kindness
Kawenga	Responsibility
Kauuananu	Respect

The Pak Heights Learner incorporates the vision and key competencies of the New Zealand Curriculum as identified by the Pakuranga Heights learning community. These dispositions prepare students for the challenges of being a confident, connected, actively involved lifelong learner

Charter Undertaking:

In accordance with the Education Act, Pakuranga Heights Board of Trustees undertakes all reasonable steps to achieve the aims and goals in this vision that has been approved by the Board of Trustees following consultation with the community, staff and students. The Board of Trustees accepts the undertaking to the Minister

3. Responding to, and integrating, e-learning and digital technologies through all learning areas	3.1 Support all teachers to have a shared understanding of, and effectively implement the new technology curriculum
	3.2 Respond to ongoing changes, new learning, and students interests and needs
	3.3 Increase and strengthen student and parental awareness and responsibility in regards to digital safety and citizenship
	3.4 Continue to develop a digital platform for student learning and agency e.g. eTAP, Google sites, Hapara, and real time reporting to parents
Pakuranga Heights Strategic Goals 2019-2021	
<i>Through a focus on equity and excellence, improve student achievement by:</i>	
4. Ensuring staff and student wellbeing through deliberate actions and the promotion of school and community values	Stewardship, Strengthening Collaboration and Strengthening and Prioritising Wellbeing
	4.1 Continue to strengthen the school values and wellbeing priorities in relationships, curriculum and co-curricular activities e.g. student NZCER Wellbeing Survey results 2018, student leaders, student voice
	4.2 Establish a staff wellbeing team
5. Developing leadership capabilities in every teacher	5.1 Enable and support every teacher to have the opportunity to develop their leadership skills e.g. curricular, co-curricular, community, new initiatives etc

2019 Annual Plan - School Goals

Pakuranga Heights Strategic Goals 2019-2021	
<i>Through a focus on equity and excellence, improve student achievement by:</i>	
1. Supporting educational outcomes for students who are currently not achieving or at risk of not achieving	Stewardship, Responsive Curriculum, Strengthening and Prioritising Wellbeing
	1.1 Implement, track and review programmes to accelerate student learning e.g. ESOL, Quick 60, Reading Recovery
	1.2 Continue to develop collaborative inquiries that promote effective pedagogies and practices
	1.3 Continue to strengthen a cross curricular approach to learning
	1.4 Target teacher professional learning to meet identified student needs
2. Underpinning effective teaching and learning through a culturally responsive and inquiry based approach that promotes student voice and agency	Responsive Curriculum, Strengthening Collaboration and Reciprocal Connectedness
	2.1 Continue to use and strengthen teaching as inquiry model
	2.2 Enable students to have the understanding and enhanced opportunities to be a part of the learning design and to take action to intervene in the learning process, to affect outcomes and become powerful lifelong learners
	2.3 Implement culturally responsive programmes that use the knowledge and expertise of diverse people who can contribute to student learning e.g. whanau, iwi and other community members
	2.4 Continue to strengthen connections with whanau, hapu and iwi to recognise the values and priorities that will support Maori student's identity, language and culture.
	Responsive Curriculum and Stewardship

Goal 1: Supporting educational outcomes for students who are currently not achieving or at risk of not achieving	Actions to achieve goals	Resourcing (Personnel and budgets)	Source of Evidence / Measured By
1.1 Implement, track and review programmes to accelerate student learning e.g. ESOL, Quick 60, reading Recovery	<ul style="list-style-type: none"> • Revisit external review document (Education Group review) and progress towards recommendations • Review e-learning and implement recommendations (Y5&6) • Review oral language programmes - Talk to learn - Patch Play • Teachers especially new or PRT's use learning progressions effectively • Review effectiveness of Reading Recovery 	Margaret / Finlan Y5&6 Team Learning Assistants / RTLB / Margaret Margaret/Senior Team	Oral language assessments School entry assessment Teacher observation & anecdotal evidence Progress and achievement data Professional learning opportunities
1.2 Continue to develop collaborative inquiries that promote effective pedagogies and practices	<ul style="list-style-type: none"> • Teacher initiated collaborative inquiries discussed at team meetings, termly evaluations, senior team (clear links to inquiry approach) • Collaborative inquiries shared with staff and Board of Trustees, • teaching as inquiry circles - 2 meetings per term 	Learning Assistants Teachers Margaret ESOL Budget / Reading budget	Measurable progress and achievement Report to Board of Trustees Student progress
1.3 Continue to strengthen a cross curricular approach to learning	<ul style="list-style-type: none"> • Strong connections between curriculum areas e.g. reading / writing, P.E. / maths, dispositions, ESOL / etc • Inquiry learning is embedded in classroom practice 	Learning Assistants Teachers Senior leaders Curriculum leaders Student voice	Planning documents Curriculum and Team minutes Student work Focus in Terms 3 & 4 and 2020

	Actions to achieve goals	Resourcing (Personnel and budgets)	Source of Evidence / Measured By
1.4 Target teacher professional learning to meet identified student needs	<ul style="list-style-type: none"> Staff Professional Learning Development - Continue Incredible Years Programme (selected staff) Targeted PLD areas and / or students PLD around specific needs of teacher or team e.g. coaching, mentoring, team goals, growth mindset 	PLD Budgets (focus on reading) ESOL Learning Assistants Leaders	Involvement and transfer of skills from IYP Reflections and application in classrooms.
Goal 2. Underpinning effective teaching and learning through a culturally responsive and inquiry based approach that promotes student voice and agency	Actions to achieve goals	Resourcing (Personnel and budgets)	Source of Evidence / Measured By
2.1 Continue to use and strengthen teacher as inquiry model	<ul style="list-style-type: none"> Strengthen teaching as inquiry and collaborative inquiry conversations through regular meeting and using coaching skills when challenging evidence Targeted professional learning 	PLD budget Education Group Staff meeting team meetings	Reflections on appraisal site Language of inquiry Improved outcomes for students Meeting minutes Observations moderation
2.2 Enable students to have the understanding and enhanced opportunities to be a part of the learning design and to take action to intervene in the learning process, to affect outcomes and become powerful lifelong learners	<ul style="list-style-type: none"> Increase student agency in inquiry learning by unpacking the dispositions Strengthen the use of the Pakuranga Heights Inquiry Model and higher order thinking maps e.g. solo taxonomy 	Inquiry budget Staff Meeting Student focus groups Team meetings	Classroom environments Student feedback Observations planning
2.3 Implement culturally responsive programmes that use the knowledge and expertise of diverse people who can contribute to student learning e.g. whanau, iwi and other community members	<ul style="list-style-type: none"> Continue language rotations in middle and senior school Implement culturally responsive inquiry planning- planning period one will cover e.g. " what is my culture", ESOL programmes Ensure a wide range of resources are available for students and teachers Strengthen teachers knowledge and understanding of what a culturally responsive programme would look like. 	Maori Budget ESOL Budget PLD budget Library budget Resource room budget All staff	Planning Appraisal Classroom environments Community feedback Reports to the board Observations Term tracking of students outcomes

<p>2.4 Develop connections with whanau, hapu and iwi to recognise the values and priorities that will support Maori students identity, language and culture.</p>	<ul style="list-style-type: none"> Establish stronger links with whanau, hapu and iwi Continue to develop and promote attendance at hui Strengthen connections with local marae 	<p>Maori budget PLD budget Maori Team Parent liaison</p>	<p>Visits to the marae – Focus in 2020 Student awareness and pride Attendance and recommendations at hui – revisit in 2020</p>
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<p>Goal 3. Responding to, and integrating, e-learning and digital technologies through all learning areas</p>	<p>Actions to achieve goals</p>	<p>Resourcing (Personnel and budgets)</p>	<p>Source of Evidence / Measured By</p>
<p>3.1 Support all teachers to have a shared understanding of, and effectively use, digital technologies across the curriculum</p>	<ul style="list-style-type: none"> Build staff knowledge of the new technology curriculum Provide professional learning in the use of digital technologies creatively in programmes to enhance teaching and learning to improve outcomes for students 	<p>e-Learning team PLD budget Targeted PD</p>	<p>Planning- ongoing Observations Student feedback Teacher feedback</p>
<p>3.2 Promote teacher self regulation to respond to ongoing changes, new learning, and students interests and needs</p>	<ul style="list-style-type: none"> Encourage the use of the teacher education/innovation grant available Encourage all staff to be future focussed by implementing innovative programmes that will engage 21 century learners 	<p>Teacher scholarship and innovation fund Senior leaders e-Learning team</p>	<p>Workshop presented Student feedback observations</p>
<p>3.3 Develop a digital platform for student learning and agency e.g. Hapara , eTAP, Google sites etc</p>	<ul style="list-style-type: none"> Review digital platforms in use and create a plan going forward for student agency Investigate real time reporting to parents 	<p>e-Learning team PLD budget Targeted PD Senior team</p>	<p>Report to the Board of Trustees Action plan developed for student agency A decision made on real time reporting – continue discussions and research in 2020</p>
<p>3.4 Increase student awareness and responsibility in regards to digital safety and citizenship</p>	<ul style="list-style-type: none"> Review student digital citizenship contract Ensure that digital safety and awareness is included in classroom programmes as part of planning period one. Revisit every term Organise an outside expert to work with staff, students and parents 	<p>e-Learning team PLD budget Targeted PD Senior team</p>	<p>Planning Observations Student feedback Teacher feedback Parent feedback Fewer breaches of contract</p>

Goal 4: Ensuring staff and student wellbeing through deliberate actions and the promotion of school and community values	Actions to achieve goals	Resourcing (Personnel and budgets)	Source of Evidence / Measured By
4.1 Action the values and wellbeing priorities, ensuring they are evident in relationships, curriculum and co-curricular activities e.g. student NZCER Wellbeing Survey, student council / wellbeing team	<ul style="list-style-type: none"> • Improve values assemblies • Continue to promote student led activities that show the values • Ensure the handing out of pink values slips is consistent across the school • Strengthen and ensure consistency of linking the day to day learning in class to the values • Administer, analyse, and act on student NZCER wellbeing survey - Y5 upwards and compare results to 2017 survey 	Team leaders Senior team Teachers	Student feedback High quality assemblies Improvement from last survey
4.2 Establish a teacher and student led mindfulness programme to support student wellbeing	<ul style="list-style-type: none"> • Explore the possibility of implementing a mindfulness programme across all year levels • Research around mindfulness programmes • Action plan of the implementation around mindfulness programme • Visit schools where this is running 	PLD budget Staff and student volunteers Senior team	Report to Board of Trustees Completed action plan Enthusiastic staff and students Made a start but hope to be consistent across the school. Will revisit in 2020
4.3 Establish a staff wellbeing team	<ul style="list-style-type: none"> • Establish a staff wellbeing team that will develop initiatives and / or activities • Provide opportunities for staff to bond and recharge • Make opportunities available to support staff wellbeing e.g. time savers, organisation aides etc 	PLD budget Hauora budget Staff volunteers Senior team	Report to Board of Trustees Staff retention Staff feedback Enthusiastic staff and students Happy staff and students

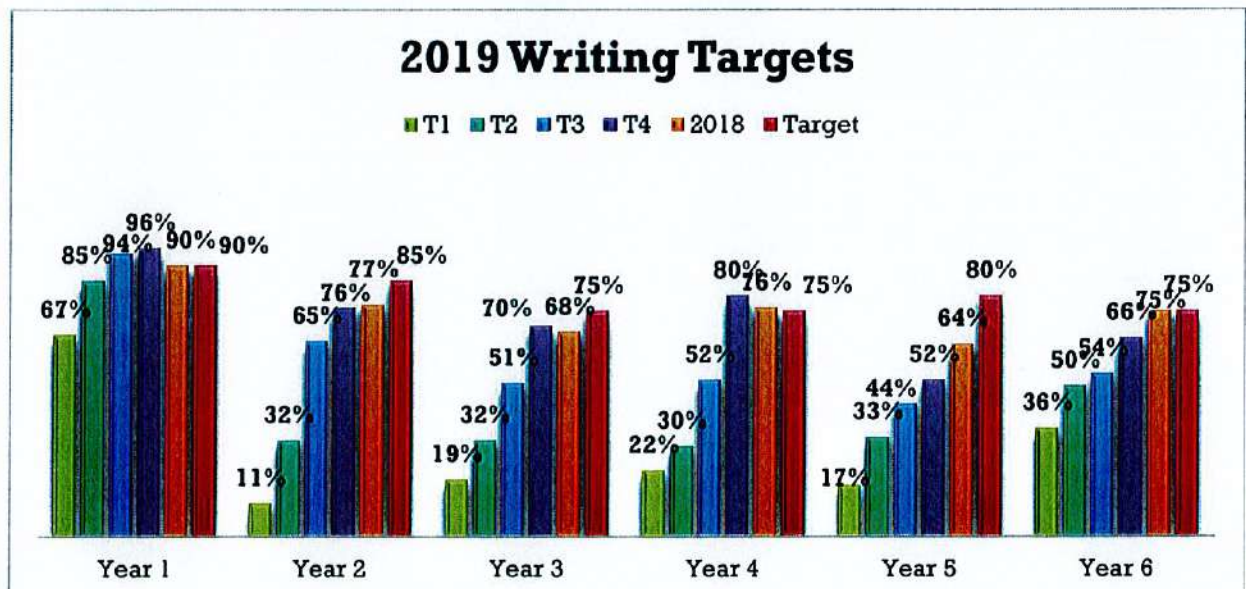
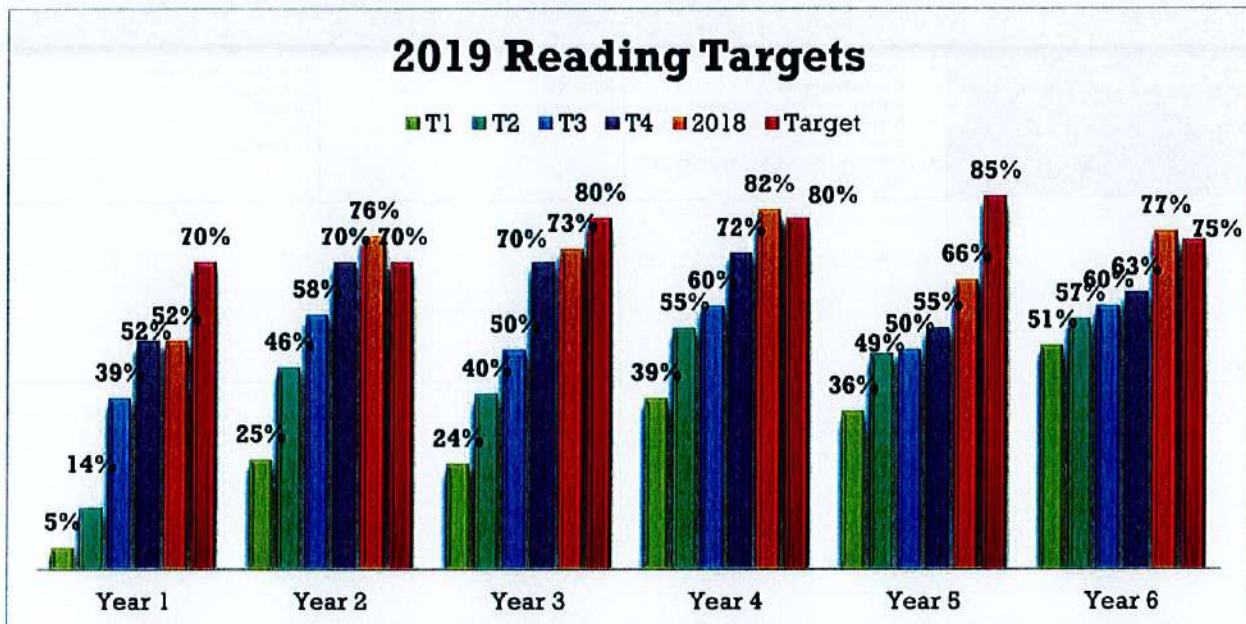
Goal 5: Developing leadership capabilities in every teacher	Actions to achieve goals	Resourcing (Personnel and budgets)	Source of Evidence / Measured By
5.1 Enable every teacher to have the opportunity to develop their leadership skills e.g. curricular, co-curricular, community, new initiatives etc	<ul style="list-style-type: none"> Familiarise all teachers with the 'Leadership Capabilities Framework' Include capabilities in staff job descriptions Add an area to EOY questionnaire - initiatives or curriculum areas Establish leadership inquiry around area of responsibility 	Targeted PLD PLD budget Senior leaders	Action plans in appraisal site Staff feedback Observations Reflections Staff take up

PAKURANGA HEIGHTS SCHOOL YEARLY TARGETS FOR YEAR GROUP COHORT - 2019

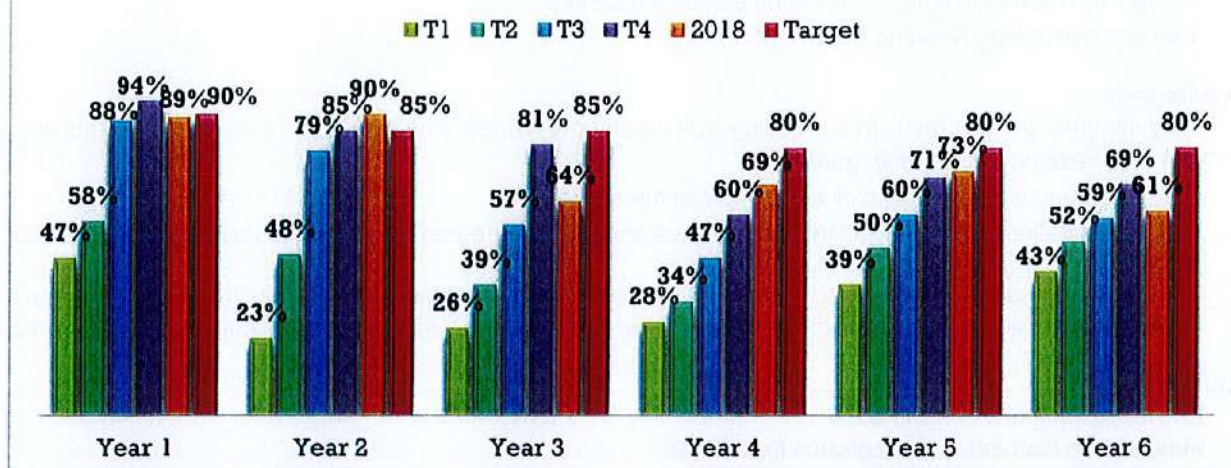
While we aim to have 80% of all year groups achieving At and Above the National Standard for anniversary reporting, the Board of Trustees have set targets based on evidence from the end of year 2018 cohort data as follows for year groups:

	Reading	Writing	Mathematics
Year 1	70%	90%	90%
Year 2	70%	85%	85%
Year 3	80%	75%	85%
Year 4	80%	75%	80%
Year 5	85%	80%	80%
Year 6	75%	75%	80%

This data is representative of **all** students (including ORRS, ICS, ELL) from the Termly Evaluations based on overall teacher judgement (OTJ) within each subject throughout the year.



2019 Maths Targets



Based on the 2018 results the following actions were taken to improve achievement in 2019:

- ✓ Teaching as Inquiry Circles. These were small groups of 2/3 staff who will meet twice termly to discuss changes in practice for targetted students. This provided a cross check between monitoring weekly planning and results for termly evaluations. It promoted professional dialogue especially around changes in teacher practice for improved outcomes
- ✓ The above tables were shared at the first Board meeting of each term to show on going progress towards targets
- ✓ Continuation of the Talk to Learn oral language programme
- ✓ Focused reading content workshops for all teachers led by Dr Nicky Knight
- ✓ Observation of reading lessons across the whole school by Dr Nicky Knight and the literacy leader
- ✓ Reading lesson observations formed part of the appraisal system
- ✓ Modelling reading lessons in classrooms by Dr Nicky Knight, Mrs Sue Kandasamy and Mrs Claire Stretch
- ✓ Maths content workshops for all teachers led by Mrs Anne Milburn
- ✓ Observation of maths teaching by Mrs Anne Milburn and the numeracy leader
- ✓ Triadic appraisal system involving Leaders of Learning and DPs
- ✓ Continuing to monitor planning to look for links between the evaluations and actual programmes and evidence of progress
- ✓ To increase motivation for students, goal setting in reading, writing and maths was made a priority
- ✓ The learning levels and next steps are visible in classrooms
- ✓ Individual achievement is celebrated in class/team assemblies and with whānau

Planned action for improvement in 2020:

Continue with the following practices that attributed to an improvement in systems and achievement:

- All staff to receive PLD in reading in 2020 led by Dr Nicky Knight
- Teaching as Inquiry Circles – leaders to continue to model deep questioning that will encourage teachers to dig deep when justifying their judgement
- Talk to Learn oral language programme
- Beginning teachers to receive mathematics PLD led by Mrs Anne Milburn
- Continue administering the e-asTTle online adaptive tests for Years 4-6
- Use e-asTTle reading, writing and maths reports when goal setting with students
- Give students more opportunity to write under the same conditions they sit an e-asTTle writing test.
- Coaching PLD for teachers and leaders
- Continue the appraisal system started in 2019 for all curriculum leaders. Goal setting will align with the school's strategic direction and will be monitored on a term by term basis
- Triadic appraisal system involving team leaders and DPs
- Continue Quick 60 groups for the purpose of targeting more students in their first year of school
- Monitor planning to look for links between the evaluations and actual programmes and evidence of progress
- Closely monitor termly evaluations and support teams/individual teachers
- To increase motivation for students goal setting in reading, writing and maths will again this year be made a priority for all students from Year1 to Year 6
- These goals will be shared with family and whānau
- The learning levels and next steps are visible in classrooms

- Individual achievement is celebrated in class/team assemblies and with whānau
- Resource manager to continue organising and keeping track of the resources to support student learning
- Constructive use of exemplars of writing across the school
- Two teachers taking Reading Recovery in 2020

New strategies:

- Fully integrating the curriculum so reading, writing and mathematics becomes purposeful for students with the aim of increasing student engagement
- Constructive use of exemplars of writing across the school
- Recommendations from the writing, mathematics and support programme review will continue to be prioritised
- Moderation of writing across the cluster
- Review the allocation of learning assistants across teams and prioritise learning areas for support programmes
- Dr Nicky Knight and Mrs Anne Milburn will keep new staff up-to-date with literacy and numeracy PLD from 2019

Recommendations:

- Ensure reading is a focus in 2020
- Maintain the learning support groups from 2019
- Ensure resources for key areas are available
- Ensure writing and mathematics continue to be a secondary focus in 2020
- Dr Nicky Knight and Mrs Anne Milburn will keep new staff up-to-date with literacy and numeracy PLD from 2019

2019 ATTAINMENT AGAINST CURRICULUM LEVELS

At Pakuranga Heights we to report on the results achieved against the New Zealand Curriculum Levels. We would like to share with you this summary which shows some excellent results.

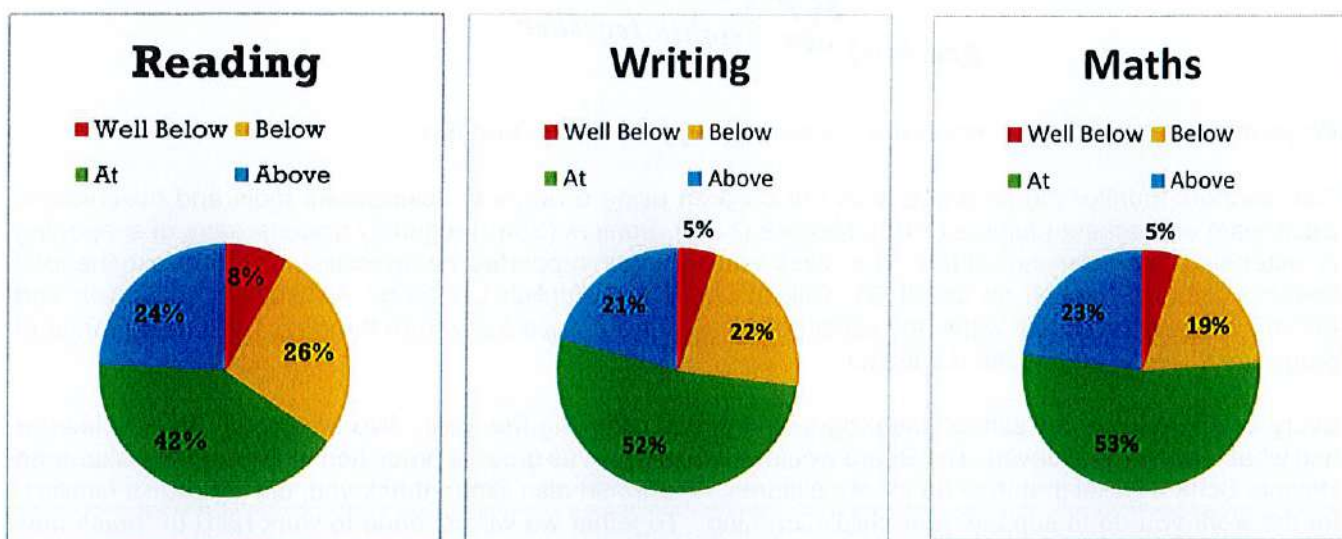
Our overall results are summarised in the pie graphs below. More detailed data for Years 1-6 is presented in the table on the next page. Achievement statistics for Boy/Girl/Maori/Pasifika/Asian/Pakeha are available from the office and on the school website.

At Pakuranga Heights School we have always reported against the performance of students at the end of their cohort year group. Teachers use a mix of test results and observations to assess children's achievement and progress in relation to the NZ Curriculum Levels. These overall teacher judgements (OTJs) for Reading, Writing and Mathematics are formed using evidence of children's work across all learning areas.

The following data is representative of all 541 of our students. Included in the data are English Language Learners, Special Needs and Ongoing Resourcing Scheme students.

English Language Learners (ELL)	122/541 (23%) students are identified as English Language Learners of which 110 are funded
Special Needs	28/541 (5%) students on the special needs register for either learning or behavioural support
ORS	7/541 (1%) students have special high learning needs (SHLN) and ORS
Less than a term at school	7/541 (2%) students have been have been at school less than 10 weeks (one term)

The three pie graphs below show the overall achievement of all 541 students included in Curriculum Level data (Reading 66% at and above, Writing 73% at and above and Maths 76% at and above).



Assessment summaries such as these are used to help identify where resources need to be focussed to help particular groups of children. Our school's 2020 Strategic Plan will include targets to accelerate the progress for cohorts of learners who are currently working below expectation. The percentages below reflect those students achieving at and above the New Zealand curriculum levels.

		Pak Heights 2018	Pak Heights 2019
Reading	Boys	67.6%	62.2%
	Girls	66.9%	68.5%
	All	67.3%	66.2%
Writing	Boys	71.7%	68%
	Girls	85.4%	77.3%
	All	78.4%	72.6%
Maths	Boys	80.5%	78%
	Girls	74.4%	73.9%
	All	77.6%	75.9%

The Ministry identifies the achievement of Maori and Pasifika learners as an area of national priority.

% of roll who identify as...from the 541 in the 2019 data		Pak Heights 2018	2019 At and Above & total students	Pak Heights 2019
Maori	Reading	62.4%	75/121	62%
	Writing	77%	85/123	69%
	Maths	68.8%	87/121	72%
Pasifika	Reading	62.8%	60/101	59%
	Writing	73.6%	71/104	68%
	Maths	72.5%	72/101	71%
Asian	Reading	65.9%	87/126	69%
	Writing	81.4%	97/126	77%
	Maths	84.5%	101/126	80%
NZ European	Reading	77.8%	94/122	77%
	Writing	84.9%	104/122	85%
	Maths	84.2%	106/122	87%



Ways in which we support students – learning support and extension

Our teachers monitor the progress of all our children using a range of assessment tools and observation. Each team of teachers (Juniors (Y1/2), Middles (Y3/4), Seniors (Y5/6)) regularly discuss ways of supporting or extending particular individuals. Our class teachers are supported by specialist staff and experienced learning assistants (such as Quick 60, Talk to Learn and English Language Assistants). Extension and tailored support may occur within the classroom or in small groups away from the class. We use a range of programmes to assist or extend children.

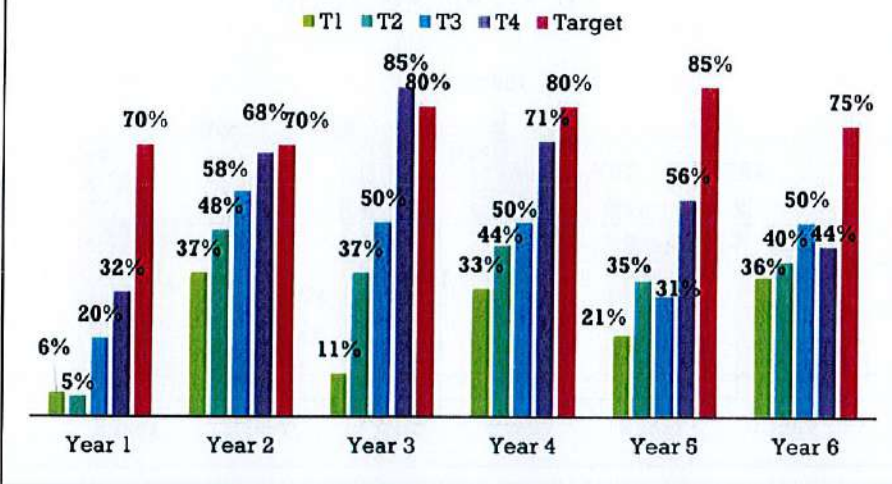
Every single child in this school has progressed in their learning this year. We are proud of every learner and what they have achieved. The Board would like to express its great appreciation to the staff of Pakuranga Heights School for all that they do for our children. We would also like to thank you, our children's families, for the work you do to support your child's learning. Together we will continue to work hard to "reach new heights together" for our learners in 2019

2020 TARGETS

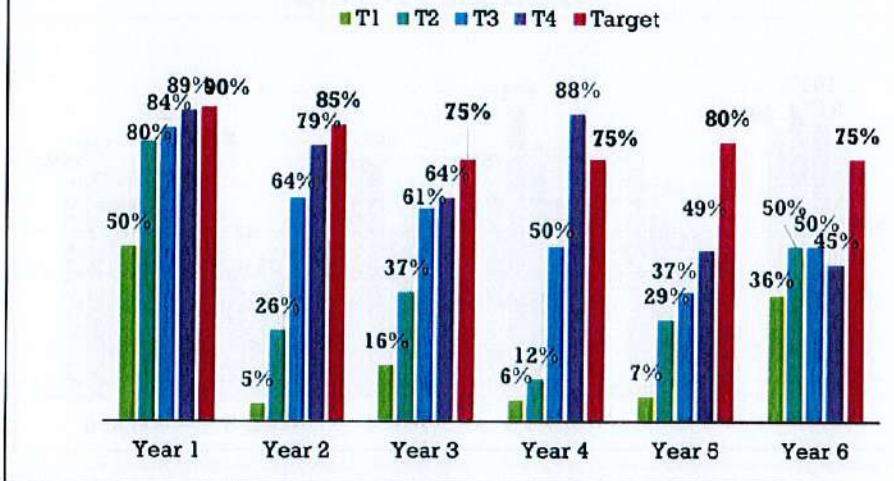
Our aim at Pakuranga Heights is 80%+ of students will be achieving AT or ABOVE the New Zealand Curriculum levels. On closer look at the 2019 data the following specific school goals were set for the Annual Plan to raise student achievement in Mathematics:

Target	Outcome
1. Specific target area in 2019 was the Pasifika Year 5 cohort. This cohort of 21 students in 2018 had 6/7 students achieving well below and below in reading, writing and maths. Our target is 70% achieving at their curriculum level	<p><u>Achieved in 2019</u></p> <p>We started the year with 15 Pasifika students and currently there are 14 in this cohort.</p> <p>Reading Term 1: 14% of students were working at or above the end of year NZ Curriculum Level. Currently 35% of students are working at or above the end of year NZ Curriculum Level. This is a shift of 21% since Term 1.</p> <p>Writing Term 1: 0% of students were working at or above the end of year NZ Curriculum Level. Currently 42% of students are working at or above the end of year NZ Curriculum Level. This is a shift of 42% since Term 1.</p> <p>Maths Term 1: 13% of students were working at or above the end of year NZ Curriculum Level. Currently 65% of students are working at or above the end of year NZ Curriculum Level. This is a shift of 52% since Term 1</p>
2. Sustainability - In 2019 the following shifts for Maori students occurred: Writing <ul style="list-style-type: none"> Term 1 - 81% below and well below Term 4 - 31% below and well below - an improvement of 50% Reading <ul style="list-style-type: none"> Term 1 - 77 % below and well below Term 4 - 38% below and well below - an improvement of 39% Maths <ul style="list-style-type: none"> Term 1 - 76 % below and well below Term 4 - 28% below and well below - an improvement of 48% 	<p><u>Achieved in 2019</u></p> <p>Writing Term 1: 19% of students were working at or above the end of year NZ Curriculum Level. Currently 69% of students are working at or above the end of year NZ Curriculum Level. This is a shift of 50% since Term 1.</p> <p>Reading Term 1: 24% of students were working at or above the end of year NZ Curriculum Level. Currently 62% of students are working at or above the end of year NZ Curriculum Level. This is a shift of 38% since Term 1.</p> <p>Maths Term 1 - 24% of students were working at or above the end of year NZ Curriculum Level. Currently 72% of students are working at or above the end of year NZ Curriculum Level. This is a shift of 48% since Term 1.</p>

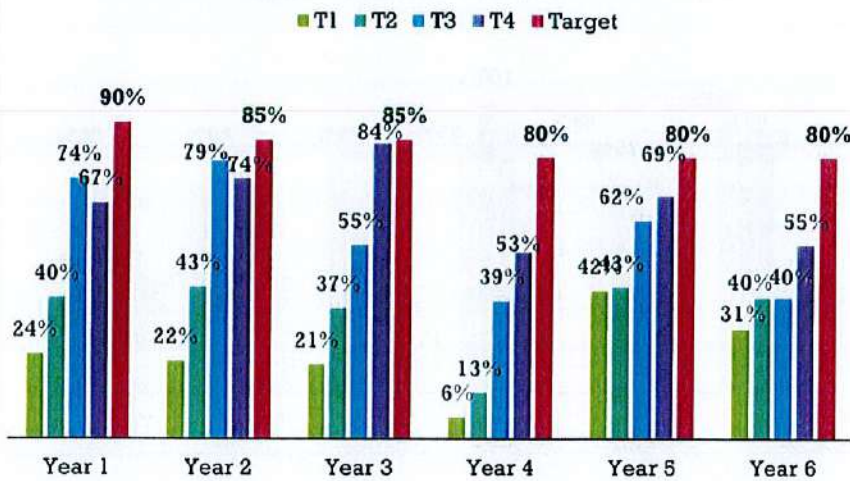
Maori Reading Achievement - 2019



Maori Writing Achievement - 2019

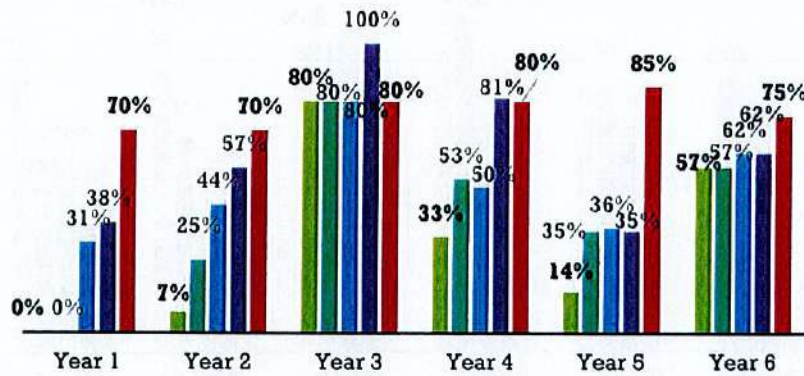


Maori Mathematics Achievement - 2019



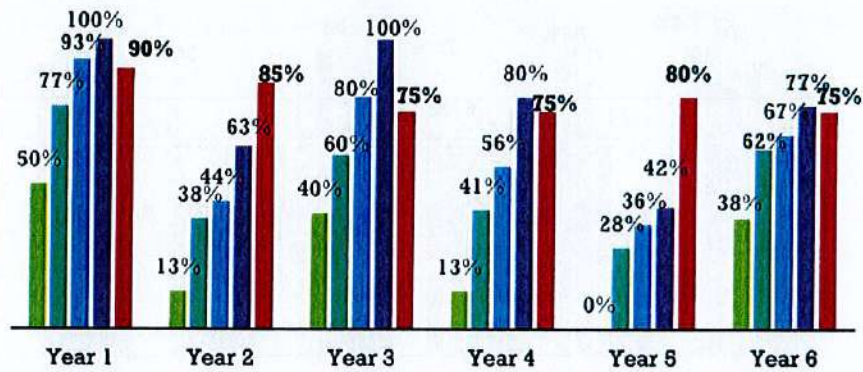
Pasifika Reading Achievement -2019

■ T1 ■ T2 ■ T3 ■ T4 ■ Target



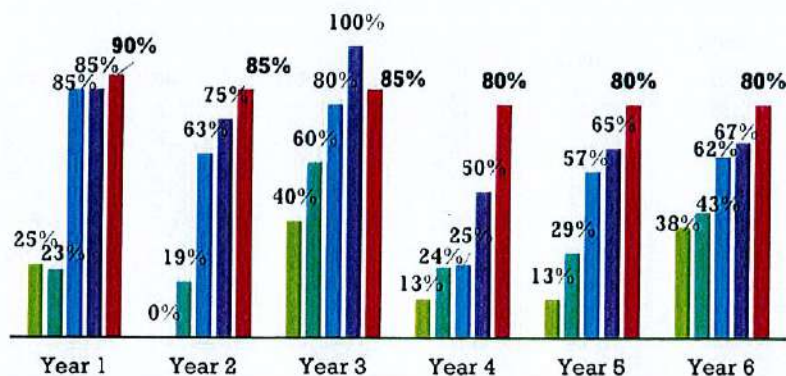
Pasifika Writing Achievement -2019

■ T1 ■ T2 ■ T3 ■ T4 ■ Target



Pasifika Mathematics Achievement - 2019

■ T1 ■ T2 ■ T3 ■ T4 ■ Target





Pakuranga Heights School

Reaching new heights together

11th February 2020

Statement on KiwiSport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$7,737.13 (excluding GST). The funding was spent on upgrading sporting equipment and uniforms and on transporting students to the swimming pool for lessons and to interschool events.

F Kelly
Principal

