

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TURAKI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Turaki School (the School). The Auditor-General has appointed me, Jonathan Hurst, using the staff and resources of Finnz Limited, 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 4 to 23 that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue & expense, statement of changes in net assets/equity, and statement of cashflows 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
 - financial performance and cashflows 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 3rd September 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 notes 25 and 26 on pages 22 and 23 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic and the breach of section 87 of the Education Act 1989 relating to the inability to file by the statutory reporting date, due to the disruption caused by Covid-19 restrictions.

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 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 comprises the Analysis of Variance Report, Kiwisport Note, and Trustee list, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Jonathan Hurst
Finnz Audit Limited
On behalf of the Auditor-General
Te Awamutu, New Zealand

TURAKI PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2040

Principal: Robyn Pulu

School Address: Tumoana Street Taumarunui

School Postal Address: Tumoana Street Taumarunui

School Phone: 07 895 7651

School Email: robyn@turakiprimary.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Charlie Burton	Chair Person	Elected	Manager	May-22
Robyn Pulu	Principal	ex Officio		
Christy Keystone	Parent Rep	Elected	Business Owner	May-22
Warrick Street	Parent Rep	Elected	Farmer	May-22
Laal Bhullar	Parent Rep	Elected	Solicitor	May-22
Toria Arahanga	Parent Rep	Elected	Student	May-22
Darrin Spillane	Parent Rep	Retired		Jun-19
Shireen Ponen	Parent Rep	Retired		Jun-19
Rose Clark	Staff Rep	Elected		May-22

Accountant / Service Provider: Peak Chartered Accountants

TURAKI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
<u>3</u>	Statement of Responsibility
<u>4</u>	Statement of Comprehensive Revenue and Expense
<u>5</u>	Statement of Changes in Net Assets/Equity
<u>6</u>	Statement of Financial Position
<u>7</u>	Statement of Cash Flows
<u>8 - 14</u>	Statement of Accounting Policies
<u>15 - 23</u>	Notes to the Financial Statements

Turaki Primary School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

David Burton

Full Name of Board Chairperson

Robyn Pulu

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

1/9/20

Date:

1/9/20

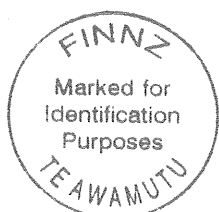
Date:

Turaki Primary School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	1,555,421	1,502,000	1,517,723
Locally Raised Funds	3	97,255	64,300	65,193
Interest income		8,336	3,500	8,702
Other Revenue		938	-	122
		<u>1,661,950</u>	<u>1,569,800</u>	<u>1,591,740</u>
Expenses				
Locally Raised Funds	3	54,462	41,350	44,472
Learning Resources	4	1,019,331	955,750	1,005,958
Administration	5	119,942	133,375	136,361
Finance		(220)	1,630	3,449
Property	6	436,189	434,334	416,404
Depreciation	7	21,251	24,876	32,715
Loss on Disposal of Property, Plant and Equipment		1,820	-	-
		<u>1,652,776</u>	<u>1,591,315</u>	<u>1,639,359</u>
Net Surplus / (Deficit) for the year		9,173	(21,515)	(47,618)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>9,173</u>	<u>(21,515)</u>	<u>(47,618)</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.



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

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		265,619	265,619	313,237
Total comprehensive revenue and expense for the year		9,173	(21,515)	(47,618)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	22	274,792	244,104	265,619
Retained Earnings		274,792	244,104	265,619
Reserves		-	-	-
Equity at 31 December		274,792	244,104	265,619

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.



Turaki Primary School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	27,456	23,456	22,092
Accounts Receivable	9	91,795	89,500	73,055
GST Receivable		4,547	2,300	2,240
Inventories	10	581	600	986
Investments	11	275,409	275,000	269,376
		<u>399,788</u>	<u>390,856</u>	<u>367,748</u>
Current Liabilities				
Accounts Payable	13	87,551	105,000	99,269
Finance Lease Liability - Current Portion	15	4,308	10,000	12,876
Funds held for Capital Works Projects	16	-	-	(19,061)
Funds held on behalf of RT Lit Cluster	17	19,198	15,000	18,301
		<u>111,056</u>	<u>130,000</u>	<u>111,384</u>
Working Capital Surplus/(Deficit)		288,731	260,856	256,364
Non-current Assets				
Property, Plant and Equipment	12	45,522	53,801	72,277
		<u>45,522</u>	<u>53,801</u>	<u>72,277</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	55,553	55,553	44,442
Finance Lease Liability	15	3,908	15,000	18,580
		<u>59,461</u>	<u>70,553</u>	<u>63,022</u>
Net Assets		<u>274,792</u>	<u>244,104</u>	<u>265,619</u>
Equity	22	<u>274,792</u>	<u>244,104</u>	<u>265,619</u>

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



Turaki Primary School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		368,140	351,425	430,995
Locally Raised Funds		82,692	49,300	65,193
Goods and Services Tax (net)		(2,307)	2,700	(12,401)
Payments to Employees		(167,310)	(168,972)	(248,354)
Payments to Suppliers		(279,813)	(264,127)	(251,142)
Cyclical Maintenance Payments in the year		-	1	-
Interest Paid		220	(1,630)	(3,449)
Interest Received		9,374	2,500	7,723
Net cash from Operating Activities		10,995	(28,803)	(11,437)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		1,437	-	-
Purchase of PPE (and Intangibles)		(29,804)	(2,808)	(3,684)
Purchase of Investments		(6,033)	(5,000)	(4,717)
Net cash from Investing Activities		(34,399)	(7,808)	(8,401)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,770
Finance Lease Payments		8,811	2,000	(13,935)
Painting contract payments		-	-	(11,759)
Funds Administered on Behalf of Third Parties		897	-	4,159
Funds Held for Capital Works Projects		19,061	(7,433)	(14,850)
Net cash from Financing Activities		28,769	(5,433)	(29,616)
Net increase/(decrease) in cash and cash equivalents		5,365	(42,044)	(49,453)
Cash and cash equivalents at the beginning of the year	8	22,092	65,500	71,545
Cash and cash equivalents at the end of the year	8	27,457	23,456	22,092

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

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



Turaki Primary School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Turaki Primary 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 36.

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.

Other Grants

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



Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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



j) Investments

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

Prior Year Policy

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$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:

Buildings	4% Prime
Building improvements to Crown Owned Assets	10% – 40% Prime
Classroom Furniture and equipment	10% – 67% Prime
Office Furniture & Equipment	10% – 40% Prime
Other Equipment & Plant	10% – 40% Prime
Textbooks	10% Prime
Leased assets held under a Finance Lease	33.33% - 42.75% Prime
Library resources	10% Prime

Marked for
Identification
Purposes

TEAWAMUTU

l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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



p) Revenue Received in Advance

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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



v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	323,774	334,000	335,607
Teachers' Salaries Grants	870,898	820,000	804,396
Use of Land and Buildings Grants	291,042	280,000	262,984
Resource Teachers Learning and Behaviour Grants	-	-	2,652
Other MoE Grants	69,707	68,000	96,494
Other Government Grants	-	-	15,590
	<u>1,555,421</u>	<u>1,502,000</u>	<u>1,517,723</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	18,142	2,000	2,221
OSCAR	22,044	18,000	22,777
Activities	32,158	40,500	28,904
Trading	16,230	3,800	10,436
Fundraising	52	-	593
Other Revenue	3,014	-	262
Bequests & Grants	5,615	-	-
	<u>97,255</u>	<u>64,300</u>	<u>65,193</u>
Expenses			
Activities	10,614	17,250	10,676
Trading	19,366	3,100	8,638
OSCAR	24,483	21,000	24,764
Fundraising	-	-	394
	<u>54,462</u>	<u>41,350</u>	<u>44,472</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>42,792</u>	<u>22,950</u>	<u>20,721</u>



4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	58,756	61,850	58,662
Library Resources	44	300	621
Employee Benefits - Salaries	953,788	884,600	940,331
Staff Development	6,743	9,000	6,344
	<u>1,019,331</u>	<u>955,750</u>	<u>1,005,958</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,410	4,285	4,160
Board of Trustees Fees	3,480	5,520	2,985
Board of Trustees Expenses	4,772	500	642
Communication	846	1,000	892
Consumables	8,417	14,000	13,589
Other	17,974	19,462	16,976
Employee Benefits - Salaries	65,877	76,368	82,403
Insurance	2,039	600	2,143
Service Providers, Contractors and Consultancy	12,127	11,640	12,570
	<u>119,942</u>	<u>133,375</u>	<u>136,361</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	4,381	6,200	6,341
Consultancy and Contract Services	35,500	35,000	35,500
Cyclical Maintenance Provision	11,111	11,110	11,110
Grounds	9,333	5,100	10,611
Heat, Light and Water	28,028	24,000	21,749
Rates	2,962	3,500	3,047
Repairs and Maintenance	15,016	30,420	24,397
Use of Land and Buildings	291,042	280,000	262,984
Security	1,285	1,000	1,579
Employee Benefits - Salaries	37,531	38,004	39,086
	<u>436,189</u>	<u>434,334</u>	<u>416,404</u>

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



7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	2,336	2,340	2,336
Building Improvements - Crown	2,288	2,292	10,083
Furniture and Equipment	7,363	7,740	8,946
Leased Assets	8,922	12,000	10,992
Library Resources	342	504	359
	<u>21,251</u>	<u>24,876</u>	<u>32,715</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	5,211	456	(246)
Bank Call Account	22,245	23,000	22,337
Cash and cash equivalents for Cash Flow Statement	<u>27,456</u>	<u>23,456</u>	<u>22,092</u>

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

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	15,701	15,000	200
Receivables from the Ministry of Education	19,489	20,000	19,271
Interest Receivable	1,282	2,500	2,320
Teacher Salaries Grant Receivable	55,324	52,000	51,264
	<u>91,795</u>	<u>89,500</u>	<u>73,055</u>
Receivables from Exchange Transactions	16,982	17,500	2,520
Receivables from Non-Exchange Transactions	74,813	72,000	70,535
	<u>91,795</u>	<u>89,500</u>	<u>73,055</u>

10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	392	400	791
Canteen	188	200	195
	<u>581</u>	<u>600</u>	<u>986</u>

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	275,409	275,000	269,376
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>275,409</u>	<u>275,000</u>	<u>269,376</u>

Marked for
Identification
Purposes

TEAWAMUTU

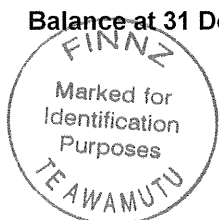
12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Land	-	-	-	-	-	-
Buildings	16,983	-	-	-	(2,336)	14,647
Building Improvements	6,898	-	-	-	(2,288)	4,610
Furniture and Equipment	18,665	6,132	-	-	(7,363)	17,435
Leased Assets	29,167	3,590	(16,960)	-	(8,922)	6,874
Library Resources	564	-	-	-	(342)	223
Balance at 31 December 2019	72,277	9,722	(16,960)	-	(21,251)	43,788

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	-	-	-
Buildings	58,399	(43,752)	14,647
Building Improvements	126,470	(121,860)	4,610
Furniture and Equipment	499,805	(480,636)	19,169
Information and Communication	-	-	-
Motor Vehicles	-	-	-
Textbooks	11,904	(11,904)	-
Leased Assets	20,597	(13,723)	6,874
Library Resources	82,845	(82,622)	223
Balance at 31 December 2019	800,020	(754,498)	45,522

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Land	-	-	-	-	-	-
Buildings	19,319	-	-	-	(2,336)	16,983
Building Improvements	16,981	-	-	-	(10,083)	6,898
Furniture and Equipment	23,926	3,684	-	-	(8,946)	18,664
Leased Assets	35,434	4,724	-	-	(10,992)	29,166
Library Resources	923	-	-	-	(359)	564
Balance at 31 December 2018	96,583	8,408	-	-	(32,715)	72,277

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Land	-	-	-
Buildings	58,399	(41,416)	16,983
Building Improvements	126,470	(119,572)	6,898
Furniture and Equipment	491,939	(473,274)	18,665
Textbooks	11,904	(11,904)	-
Leased Assets	52,648	(23,481)	29,167
Library Resources	82,845	(82,281)	564
Balance at 31 December 2018	824,204	(751,927)	72,277



13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	11,014	20,000	20,782
Accruals	4,285	4,000	4,160
Employee Entitlements - Salaries	67,015	75,000	68,682
Employee Entitlements - Leave Accrual	5,237	6,000	5,645
	<u>87,551</u>	<u>105,000</u>	<u>99,269</u>
Payables for Exchange Transactions	87,551	105,000	99,269
	<u>87,551</u>	<u>105,000</u>	<u>99,269</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	44,442	44,442	33,332
Increase/ (decrease) to the Provision During the Year	11,110	11,110	11,110
Use of the Provision During the Year		-	-
Provision at the End of the Year	<u>55,553</u>	<u>55,552</u>	<u>44,442</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	55,553	55,553	44,442
	<u>55,553</u>	<u>55,553</u>	<u>44,442</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	4,308	10,000	12,876
Later than One Year and no Later than Five Years	3,908	15,000	18,580
Later than Five Years	-	-	-
	<u>8,216</u>	<u>25,000</u>	<u>31,456</u>



16. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block B Refurbishment	<i>completed</i>	(19,061)	17,587	(1,000)	2,475	-
Totals		(19,061)	17,587	(1,000)	2,475	-

Represented by:

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Block B Refurbishment	<i>in progress</i>	(11,645)	171,185	(178,602)	-	(19,061)
Louvers	<i>completed</i>	7,433	7,433	-	-	-
Totals		(4,212)	178,618	(178,602)	-	(19,061)

17. Funds Held on Behalf of RT Lit Cluster

Turaki Primary School is the lead school and holds funds on behalf of the RTLit cluster, a group of schools funded by the Ministry of Education.

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	18,301	12,000	14,142
Funds Received from Cluster Members			-
Funds Received from MoE	12,724	10,000	12,524
Funds Spent on Behalf of the Cluster	11,827	8,000	8,366
Funds Held at Year End	19,198	15,000	18,301

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

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	3,480	2,985
Full-time equivalent members	0.05	0.05
<i>Leadership Team</i>		
Remuneration	313,341	257,459
Full-time equivalent members	3	3
Total key management personnel remuneration	316,821	260,444
Total full-time equivalent personnel	3.05	3.05

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	130 - 140	130 - 140
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

Other Employees

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

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

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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



21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into contract agreements for capital works as follows:

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

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

(a) operating lease of a Photocopier;

	2019 Actual \$	2018 Actual \$
No later than One Year	11,045	6,905
Later than One Year and No Later than Five Years	44,180	13,684
Later than Five Years	46,370	-
	<u>101,595</u>	<u>20,589</u>

22. Managing Capital

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

23. Financial Instruments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	27,456	23,456	22,092
Receivables	91,795	89,500	73,055
Investments - Term Deposits	275,409	275,000	269,376
Total Financial assets measured at amortised cost	<u>394,660</u>	<u>387,956</u>	<u>364,522</u>

Financial liabilities measured at amortised cost

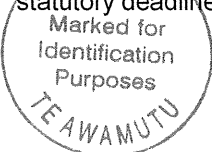
Payables	87,551	105,000	99,269
Finance Leases	8,216	25,000	31,455
Total Financial Liabilities Measured at Amortised Cost	<u>95,767</u>	<u>130,000</u>	<u>130,724</u>

24. Breach of Legislation

The Board has breached section 161 of the Crown Entities Act 2004 in that it has undertaken deferred payment programmes with parents for the purchase of Chromebooks.

25. Failure to comply with section 87 of the Education Act 1989

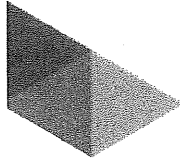
The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.



26. Events After Balance Date

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





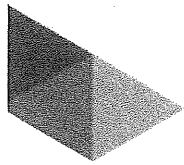
Analysis of Variance Reporting

School Name:	Turaki School
School Number:	2040

Strategic Aim:	<p>Strategic Goal 1: To improve teaching and learning, and raise student achievement in Reading, Writing and Math</p> <p>Strategic Goal 2: To raise Maori students achievement by ensuring Maori students are enjoying academic success as Maori</p> <p>Strategic Goal 3: To raise student achievement through having effective teaching in all classrooms</p> <p>Strategic Goal 4: To embed consistent school wide PB4L strategies and processes to enhance student learning and behaviour</p>
Annual Aim:	<ul style="list-style-type: none"> To see continued positive progress from our students who are working below and well below expected curriculum level. To raise student achievement through maintaining positive professional relationships with whanau and community . To improve student achievement through the embedding of our PB4L consistency across teams and across school. To develop and implement a Peer Mediation programme. Te embed Learning Through Play across Team Teina. To introduce Seesaw to whanau and use this as a viable form of communicating with whanau.
Target:	<p>Reading</p> <ol style="list-style-type: none"> Our 13 students working WELL BELOW expected curriculum level, will make SOME progress throughout the year, using their reading age and/or reading level as an indicator of progress. Our 40 students working BELOW expected curriculum level will make accelerated progress, using their reading age and/or reading level as an indicator of progress <p>Writing</p> <ol style="list-style-type: none"> Our 18 students working WELL BELOW expected curriculum level, will make SOME progress throughout the year, using their Term 4 2019 and Term 4 2020 e-asTTle results as an indicator of progress Our 55 students working BELOW expected curriculum level will make accelerated progress, using their Term 4 2019 and Term 4 2020 e-asTTle results as an indicator of progress.

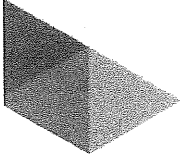


MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA



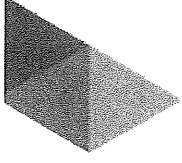
Analysis of Variance Reporting

	<p>Mathematics</p> <ol style="list-style-type: none"> Our 19 students working WELL BELOW expected curriculum level, will make SOME progress, using their Term 4 2019 and Term 4 2020 GLOSS/JaM results as an indicator of progress Our 41 students working BELOW expected curriculum level will make accelerated progress, using their Term 4 2019 and Term 4 2020 GLOSS/JaM results as an indicator of progress.
<p>Baseline Data:</p>	<p>Our end of 2019 data shows</p> <p>Reading</p> <ul style="list-style-type: none"> 110 students working AT or ABOVE expected curriculum level - 62 of these are Maori 53 students working BELOW or WELL BELOW expected curriculum level - 33 of these are Maori <p>Writing</p> <ul style="list-style-type: none"> 90 students working AT or ABOVE expected curriculum level - 51 of these are Maori 73 students working BELOW or WELL BELOW expected curriculum level <p>Math</p> <ul style="list-style-type: none"> 103 students working AT or ABOVE expected curriculum level - 60 of these are Maori 60 students working BELOW or WELL BELOW expected curriculum level <p>Math and Writing are our areas of concern. In writing we have 45% of our tamariki writing below or well below expected curriculum level (43 Maori and 30 non Maori). In math we have 36% of our tamariki working below or well below expected curriculum level (34 Maori and 26 non Maori).</p>



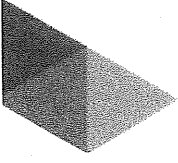
Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reading:</p> <ul style="list-style-type: none"> • Observation of students' reading behaviours and choices of texts • Tracking and monitoring of student progress to inform interventions • RT:Lit referrals, use of specialist knowledge with specific students, working with small groups, supporting teachers • Team meetings included a specific Target Student progress component • Explicit teaching of comprehension, inferencing, and evaluating strategies • Teaching of very specific comprehension strategies • 1 to 1 reading with teacher and teacher aide • Used a wide variety of texts to engage and challenge students • Topic-based (interest based) learning • Use of targeted strategies to build confidence to enjoy reading and stay motivated (song lyrics, whodunnits) • Digital modelling book • Linking reading and writing tasks. • Discussions using questioning. • Identifying language and visual features in a variety of text types and using information to write a response 	<p>Reading:</p> <ul style="list-style-type: none"> • From the 66 students identified as reading priority learners, 41 are Maori • 35 of these students made ACCELERATED progress in 12 months - 23 of these are Maori students • 61 students made SOME progress - 41 of these are Maori • 0 students made NO progress 	<p>Reading:</p> <ul style="list-style-type: none"> • All student data in Reading, Writing and Math has been analysed and tracked at 6 monthly intervals. Trends have been identified and targets set from the data. • Teachers referring to and using school wide Reading progressions. • The beginnings of Collaborative planning happening within teams. • Senior leadership team have spent numerous hours effectively tracking and analysing target student data - we can now clearly see ANY progress made by these students regardless of how small it may be. • Continued Reading Recovery programme throughout 2019. • Specialist teacher worked with groups of priority learners every day. • Team meetings with a Target student component provided regular support and feedback for teachers and learning programmes. • Support from RTLB, RTLit and teacher aides with small groups • Teachers using target student data to teach specific areas of need. This had a significant impact on the success of individual teachers 	<p>Reading:</p> <ul style="list-style-type: none"> • Embedding of school wide Reading progressions and overviews • Reading Recovery teaching in 2020 • Collaborative teaching and learning will allow for explicit teaching and learning to happen in small groups • Specialised transition time for new entrants • Continue to gauge and listen to student voice in learning programmes across the school. • Referrals to outside agencies being made early • Teachers to work directly with target students • Team planning to occur every term to ensure consistency and progress across the school • Target Student reflections and discussion at all Team meetings • Continuation of teachers feeding back at staff meetings – sharing of evidence-based strategies that are having a positive effect on student learning • OTJ moderation across the school • Continued and improved use of Seesaw programme in all classrooms



Analysis of Variance Reporting

<p>using information from the reading task.</p> <ul style="list-style-type: none"> Using the Elaborations from the Literacy Progressions to guide selection of tasks to give students an opportunity to show understanding 		<p>reading programmes and student achievement levels.</p> <ul style="list-style-type: none"> Listening to student voice in regards to material selection, which resulted in them showing significantly more enthusiasm and being engaged in their learning. Self reflection process involving sharing of successes and failures with colleagues, resulting in better classroom practice. 	<ul style="list-style-type: none"> Implementation of "Learn It, Practice It, Prove It, Improve It" programme in all classrooms
---	--	--	---

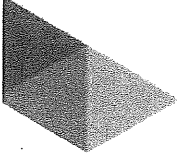


Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Writing:</p> <ul style="list-style-type: none"> • Templates with how to write different genres • How to help writing booklets • Story maps • Student choice writing • Teacher aide one to one/group time • Small group teaching of writing strategies • Writing linked to inquiry topics rather than genre • Specific teaching of how to plan for writing • Writing circles • Daily scribe time • Use of motivations that students find appealing (pictures, videos, current issues) • Choice of recording using digital technologies or paper • Tracking and monitoring of student progress to inform interventions • T/A resource time allocated for students through classroom timetabling • Sentence construction explicitly taught • Modelling of planning, language features, sentence structures - a back to the basics approach 	<p>Writing:</p> <ul style="list-style-type: none"> • From the 86 students identified as writing priority learners, 55 are Maori • 40 of these students made ACCELERATED progress in 12 months - 33 of these are Maori students • 53 students made SOME progress - 33 of these are Maori • 19 students made NO progress - 25 of these are Maori • Writing remains our area of focus going into 2020. 	<p>Writing:</p> <ul style="list-style-type: none"> • All student data in Reading, Writing and Math has been analysed and tracked at 6 monthly intervals. Trends have been identified and targets set from the data. • Senior leadership team have spent numerous hours effectively tracking and analysing target student data - we can now clearly see ANY progress made by these students regardless of how small it may be. • Staff and team meetings with a target student component provided regular support and feedback for teachers and learning programmes. • Support from RTLB, RTLit and teacher aides with small groups. • Teachers effectively using target student data to teach specific areas of need. • Teachers using target student data to teach specific areas of need. This had a significant impact on the success of individual teachers writing programmes and student achievement levels. • Listening to student voice in regards to motivating writers. 	<p>Writing:</p> <ul style="list-style-type: none"> • School wide learning improvement goal to be Writing focussed for 2020 • Participation in ALL with Writing as our focus • Specialist teaching time with priority learners every day • Teacher Aide resourcing allocated to Target Students (Teachers working with Target students) • Whole school planning to continue to occur every term to ensure consistency and progress across the school • PB4L strategies linked to learning and used consistently throughout the school • Robust monitoring of Target Students' progress by Team Leaders and the Senior Leadership Team. • Continued regular time allocation at Team meetings for Literacy and Numeracy re: Target Students • Continuation of teachers feeding back to colleagues on evidence-based strategies that are having a positive effect on student learning • OTJ moderation across the school



MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA



Analysis of Variance Reporting

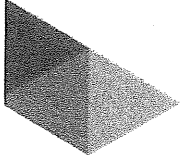
<ul style="list-style-type: none">• Editing and proofreading skills explicitly taught• Praise used to motivate and celebrate success• Team meetings included a Target Student monitoring component• Feedback in staff meetings on Target Student progress		<ul style="list-style-type: none">• Self reflection process involving sharing of successes and failures with colleagues, resulting in better classroom practice.• Use of technology to increase writing mileage and better engage our male students.	<ul style="list-style-type: none">• Continued and improved use of Seesaw programme in all classrooms• Implementation of "Learn it, Practice it, Prove It, Improve it" programme in all classrooms
--	--	---	--



Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Math:</p> <ul style="list-style-type: none"> Teacher tools videos Small workshops Prove it videos Reteaching lower levelled strategies Digital modelling book Using student profiles to track progress Focus on increasing number knowledge as well as strategy Repeated practise of tasks Practical tasks using materials Introduction of online materials Use of NZ Maths planning, assessment and resources Tracking and monitoring of student progress to inform interventions Team meetings with a Target Student component Feedback in staff meetings on evidence-based Target Student progress Professional Learning in Numeracy Online Teacher Tools shared with parents 	<p>Math:</p> <ul style="list-style-type: none"> From the 93 students identified as math priority learners, 60 are Maori 32 of these students made ACCELERATED progress in 12 months - 23 of these are Maori students 55 students made SOME progress - 37 of these are Maori 7 students made NO progress - 9 of these are Maori 16 Maori students do not have comparative data to make judgement 	<p>Math:</p> <ul style="list-style-type: none"> All student data in Reading, Writing and Math has been analysed and tracked at 6 monthly intervals. Trends have been identified and targets set from the data. Senior leadership team have spent numerous hours effectively tracking and analysing target student data - we can now clearly see ANY progress made by these students regardless of how small it may be. Team meetings with a target student component provided regular support and feedback for teachers and learning programmes. Support from teacher aides with small groups. Teachers using target student data to teach specific areas of need. This had a significant impact on the success of individual teachers writing programmes and student achievement levels. Use of technology to support and strengthen learning (instructional videos etc). 	<p>Math:</p> <ul style="list-style-type: none"> Centrally funded PD facilitated by Bruce Moody Seed Math to be used across school Basic knowledge to be taught ahead of strategy Profile booklets used to support learners Continued work of Numeracy Leader to guide Math teaching and learning for staff as well as students PB4L strategies linked to learning and used consistently throughout the school Continuation of teachers feeding back to colleagues on evidence-based strategies that are having a positive effect on student learning Maintenance and continuation of robust and valuable appraisal model focussed on student progress and teacher knowledge of the learning process OTJ moderation across the school Continued and improved use of Seesaw programme in all classrooms





Analysis of Variance Reporting

			<ul style="list-style-type: none"> • Implementation of "Learn It, Practise It, Prove It, Improve It" programme in all classrooms • Robust monitoring of Target Students' progress by Team Leaders and the Senior Leadership Team.
--	--	--	---

Planning for next year.

- Implementation of Collaborative teaching and learning in both Team Tuakana and Team Teina.
- Centrally funded Math PD facilitated by Bruce Moody.
- Implementation of school wide use of Seesaw and Learn It, Practise It, Prove It and Improve It programmes.
- Maintenance of and continuation of robust teacher appraisal model which focuses on priority learners and teacher areas of need. Based on names, numbers and needs system. Teachers are supported by management in their particular area(s) of need.
- Continuation of teacher feedback to colleagues on strategies that are having a positive impact on student learning.
- Reading recovery teaching.
- Continued monitoring of priority learners from last year who have now reached "AT".
- Continued in-depth analysis of target student data.
- Energize programme - healthy eating, exercise - to develop healthy bodies and minds.
- Accelerate learning for all students in literacy and numeracy with a particular emphasis on Maori learners and others at risk of not achieving equitable outcomes by building teacher knowledge and effective use of high interest literacy and numeracy programmes targeted to meet individual needs.
- RTLB and RTLit support for high learning needs.
- Speech and language therapist support.
- Learning through Play embedded in Team Teina.

Turaki School

KiwiSport Funding for the year ended 31 December 2019

Kiwisport is a Government funding initiative to support student's participation in organised sport.
The school received total Kiwisport funding of \$2,198.97 excl gst.
The whole school benefited from participation in organised sport.