

PUHINUI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1448

Principal: Mr Mark Elder

School Address: 116 Puhinui Road, Papatoetoe

School Postal Address: P O Box 76898 Manukau City

School Phone: 2788703

School Email: office@puhinu.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
	Chairman	Les Waimotu	Lead organiser	30 May 19
	Principal ex Officio	Mark Elder		
	Parent Rep	Shane Haylock	ICT Manager	30 May 19
	Parent Rep	Martyn Chalmers	Accountant	30 May 19
	Parent Rep	Rik Mania	Security Manager	30 May 19
	Parent Rep	Abinadi Lamenko	Supervisor	30 May 19
	Staff Rep	Nikki Oates	Teacher	30 May 19
	Chairman	Les Waimotu	Lead organiser	30 May 22
	Principal ex Officio	Mark Elder		
	Parent Rep	Martyn Chalmers	Accountant	30 May 22
	Parent Rep	Riyadh Khan	Branch Manager	30 May 22
	Parent Rep	Simon Kent	Sports Coach	30 May 22
	Parent Rep	Helena Yuhoi-Falconer	Stay home mum	30 May 22
	Staff Rep	Nikki Oates	Teacher	30 May 22

Accountant / Service Provider:

Graeme Brown - Primary Business Services

PUHINUI SCHOOL

Annual Report - For the year ended 31 December 2019

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Puhinui 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.

Leslie Waimotu

Full Name of Board Chairperson

Mark Elder

Full Name of Principal

Signature of Board Chairperson

Signature of Principal

28 May 2020

28 May 2020

Date:

Date:

Puhinui School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Government Grants	2	4,834,946	5,019,989	4,587,975
Locally Raised Funds	3	98,168	94,500	102,006
Interest income		10,132	15,000	10,137
Gain on Sale of Property, Plant and Equipment		-	-	-
Other Revenue		-	-	-
		<u>4,943,246</u>	<u>5,129,489</u>	<u>4,700,118</u>
Expenses				
Locally Raised Funds	3	52,488	41,500	51,058
Learning Resources	4	3,126,533	3,247,100	2,822,981
Administration	5	291,983	314,122	257,510
Finance		-	-	-
Property	6	1,314,575	1,396,767	1,277,440
Depreciation	7	159,973	130,000	148,946
Impairment of Property, Plant and Equipment	12	-	-	-
Loss on Disposal of Property, Plant and Equipment		-	-	129
		<u>4,945,552</u>	<u>5,129,489</u>	<u>4,558,064</u>
Net Surplus / (Deficit) for the year		(2,306)	-	142,054
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(2,306)</u>	<u>-</u>	<u>142,054</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.

Puhinui School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Balance at 1 January		<u>2,262,704</u>	<u>1,782,992</u>	<u>2,103,885</u>
Total comprehensive revenue and expense for the year		(2,306)	-	142,054
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	16,765
Adjustment to Accumulated surplus/(deficit) from adoption of				
Equity at 31 December	22	<u>2,260,398</u>	<u>1,782,992</u>	<u>2,262,704</u>
Retained Earnings		2,260,398	1,782,992	2,262,704
Reserves		-	-	-
Equity at 31 December		<u>2,260,398</u>	<u>1,782,992</u>	<u>2,262,704</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.

Puhinui School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	591,092	349,455	446,474
Accounts Receivable	9	193,135	225,838	218,959
GST Receivable		18,975	-	16,310
Prepayments		725	-	-
Inventories	10	4,669	4,000	3,929
Investments	11	-	-	-
Funds owing for Capital Works				93,548
		808,596	579,293	779,220
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	13	259,653	285,000	259,478
Provision for Cyclical Maintenance	14	23,350	20,000	19,892
Finance Lease Liability - Current Portion	15	12,970	-	14,176
Funds held for Capital Works Projects	16	37,668	-	-
		333,641	305,000	293,546
Working Capital Surplus/(Deficit)		474,955	274,293	485,674
Non-current Assets				
Investments	11	-	-	-
Property, Plant and Equipment	12	1,915,753	1,585,447	1,849,483
		1,915,753	1,585,447	1,849,483
Non-current Liabilities				
Provision for Cyclical Maintenance	14	118,380	76,748	69,030
Finance Lease Liability	15	11,930	-	3,423
		130,310	76,748	72,453
Net Assets		2,260,398	1,782,992	2,262,704
Equity	22	2,260,398	1,782,992	2,262,704

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

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

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,283,573	1,194,989	1,200,109
Locally Raised Funds		127,159	94,500	160,785
Hostel		-	-	-
International Students		-	-	-
Goods and Services Tax (net)		(2,665)	-	(493)
Payments to Employees		(603,216)	(607,250)	(488,328)
Payments to Suppliers		(565,605)	(545,239)	(571,475)
Cyclical Maintenance Payments in the year		(13,310)	(22,000)	(8,700)
Interest Paid		-	-	-
Interest Received		11,702	15,000	8,411
Net cash from Operating Activities		237,638	130,000	300,309
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(5,423)	-	4,872
Purchase of PPE (and Intangibles)		(228,327)	(130,000)	(118,600)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
Net cash from Investing Activities		(233,750)	(130,000)	(113,728)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	16,765
Finance Lease Payments		9,514	-	(22,041)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		98,102	-	(106,356)
Net cash from Financing Activities		107,616	-	(111,632)
Net increase/(decrease) in cash and cash equivalents		111,504	-	74,949
Cash and cash equivalents at the beginning of the year	8	446,474	349,455	371,525
Cash and cash equivalents at the end of the year	8	557,978	349,455	446,474

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..

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Puhinui 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 23.

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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

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 \$1,000 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	40 Years
Furniture and equipment	10 Years
Information and communication technology	3 Years
Plant and Equipment	5 Years
Sports	5 Years
Leased assets held under a Finance Lease	3 Years
Maori Costumes	5 Years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

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

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

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Operational Grants	994,747	930,326	963,375
Teachers' Salaries Grants	2,639,517	2,725,000	2,434,255
Use of Land and Buildings Grants	935,539	1,100,000	916,618
Resource Teachers Learning and Behaviour Grants	230,102	244,663	202,686
Other MoE Grants	35,041	20,000	71,041
	<u>4,834,946</u>	<u>5,019,989</u>	<u>4,587,975</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue			
Donations	14,932	13,500	13,827
Bequests & Grants	-	-	-
Activities	21,763	23,000	22,430
Trading	36,788	32,000	33,992
Fundraising	1,656	-	992
Other Revenue	23,029	26,000	30,765
	<u>98,168</u>	<u>94,500</u>	<u>102,006</u>
Expenses			
Activities	20,589	17,000	21,691
Trading	30,751	24,500	29,367
Fundraising (Costs of Raising Funds)	1,148	-	-
Transport (Local)	-	-	-
Other Locally Raised Funds Expenditure	-	-	-
	<u>52,488</u>	<u>41,500</u>	<u>51,058</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>45,680</u>	<u>53,000</u>	<u>50,948</u>

4. Learning Resources

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Curricular	48,150	50,350	49,454
Equipment Repairs	-	8,000	-
Overseas Travel	-	-	2,419
Extra-Curricular Activities	1,360	-	-
Library Resources	1,689	1,500	1,859
Employee Benefits - Salaries	3,041,595	3,132,250	2,740,768
Staff Development	33,739	55,000	28,481
	<u>3,126,533</u>	<u>3,247,100</u>	<u>2,822,981</u>

5. Administration

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Audit Fee	5,800	6,000	5,800
Board of Trustees Fees	3,420	4,000	4,325
Board of Trustees Expenses	15,663	14,000	8,930
Intervention Costs & Expenses	-	-	-
Communication	3,580	5,000	4,676
Consumables	24,925	15,300	21,109
Operating Lease	62,511	56,622	42,183
Legal Fees	-	-	-
Other	22,062	49,700	21,078
Employee Benefits - Salaries	126,406	135,000	122,981
Insurance	4,650	3,500	4,218
Service Providers, Contractors and Consultancy	22,966	25,000	22,210
	<u>291,983</u>	<u>314,122</u>	<u>257,510</u>

6. Property

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Caretaking and Cleaning Consumables	11,334	31,200	13,590
Consultancy and Contract Services	46,810	45,000	47,707
Cyclical Maintenance Provision	66,118	22,000	19,081
Grounds	49,399	32,000	48,587
Heat, Light and Water	40,684	45,000	41,325
Rates	-	-	-
Repairs and Maintenance	89,652	49,567	115,423
Use of Land and Buildings	935,539	1,100,000	916,618
Security	8,330	7,000	8,200
Employee Benefits - Salaries	66,709	65,000	66,909
	<u>1,314,575</u>	<u>1,396,767</u>	<u>1,277,440</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 Actual \$	2019 Budget \$	2018 Actual \$
Buildings - School	41,511	35,000	41,017
Maori Costumes	798	-	267
Furniture and Equipment	43,583	35,000	37,560
Information and Communication Technology	37,924	40,000	35,687
Plant and Equipment	10,989	10,000	4,219
Sport	5,566	10,000	7,707
Music	116	-	-
Leased Assets	19,486	-	17,482
Library Resources	-	-	5,007
	<u>159,973</u>	<u>130,000</u>	<u>148,946</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	100	100	100
Bank Current Account	284,907	149,355	146,004
Bank Call Account	-	-	-
Short-term Bank Deposits	306,085	200,000	300,370
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	<u>591,092</u>	<u>349,455</u>	<u>446,474</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Receivables	6,149	-	35,140
Receivables from the Ministry of Education	2,965	-	26,648
Allowance for credit/ losses	-	-	-
Interest Receivable	156	-	1,726
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	183,865	225,838	155,445
	<u>193,135</u>	<u>225,838</u>	<u>218,959</u>
Receivables from Exchange Transactions	6,305	-	36,866
Receivables from Non-Exchange Transactions	186,830	225,838	182,093
	<u>193,135</u>	<u>225,838</u>	<u>218,959</u>

10. Inventories

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Stationery	4,669	3,500	3,596
School Uniforms	-	-	-
Canteen	-	500	333
	<u>4,669</u>	<u>4,000</u>	<u>3,929</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	-
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>

12. Property, Plant and Equipment

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Land	-	-	-	-	-	-
Buildings	1,560,553	48,065	-	-	(41,511)	1,567,107
Maori Costumes	3,722	-	-	-	(798)	2,924
Furniture and Equipment	122,355	39,363	-	-	(43,583)	118,135
Information and Communication	48,035	68,716	-	-	(37,924)	78,827
Sport	18,348	4,015	-	-	(5,566)	16,797
Plant and Equipment	70,525	43,265	-	-	(10,989)	102,801
Leased Assets	25,945	18,929	-	-	(19,486)	25,388
Library Resources	-	1,644	-	-	-	1,644
Music	-	2,246	-	-	(116)	2,130
Balance at 31 December 2019	1,849,483	226,243	-	-	(159,973)	1,915,753

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	-	-	-
Buildings	2,003,237	(436,130)	1,567,107
Maori Costumes	3,989	(1,065)	2,924
Furniture and Equipment	411,842	(293,707)	118,135
Information and Communication	928,331	(849,504)	78,827
Motor Vehicles	32,075	(15,278)	16,797
Plant and Machinery	204,157	(101,356)	102,801
Leased Assets	62,356	(36,968)	25,388
Library Resources	74,359	(72,715)	1,644
Music	2,246	(116)	2,130
Balance at 31 December 2019	3,722,592	(1,806,839)	1,915,753

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Land	-	-	-	-	-	-
Buildings	1,564,731	36,839	-	-	(41,017)	1,560,553
Maori Costumes	-	3,989	-	-	(267)	3,722
Furniture and Equipment	140,095	19,820	-	-	(37,560)	122,355
Information and Communication	59,937	23,784	-	-	(35,687)	48,034
Sport	13,061	9,506	-	-	(4,219)	18,348
Plant and Machinery	63,155	15,079	-	-	(7,707)	70,527
Leased Assets	43,426	-	-	-	(17,482)	25,944
Library Resources	424	4,711	(28,731)	28,603	(5,007)	-
Balance at 31 December 2018	1,884,829	113,728	(28,731)	28,603	(148,946)	1,849,483

2018	Cost or \$	Accumulated \$	Net Book \$
Land	-	-	-
Buildings	1,955,171	(394,618)	1,560,553
Maori Costumes	3,989	(267)	3,722
Furniture and Equipment	372,478	(250,123)	122,355
Information and Communication Technology	860,382	(812,347)	48,034
Sport	28,060	(9,712)	18,348
Plant and Machinery	160,892	(90,367)	70,527
Leased Assets	64,569	(38,624)	25,944
Library Resources	72,715	(72,715)	-
Balance at 31 December 2018	3,518,256	(1,668,773)	1,849,483

13. Accounts Payable

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Operating Creditors	59,177	90,000	83,580
Accruals	9,475	10,000	-
Capital Accruals for PPE items	-	-	5,294
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	183,975	180,000	164,384
Employee Entitlements - Leave Accrual	7,026	5,000	6,220
	259,653	285,000	259,478
Payables for Exchange Transactions	259,653	285,000	259,478
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	259,653	285,000	259,478

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Provision at the Start of the Year	88,922	88,922	78,541
Increase/ (decrease) to the Provision During the Year	66,118	22,000	19,081
Use of the Provision During the Year	(13,310)	(14,174)	(8,700)
Provision at the End of the Year	141,730	96,748	88,922
Cyclical Maintenance - Current	23,350	20,000	19,892
Cyclical Maintenance - Term	118,380	76,748	69,030
	141,730	96,748	88,922

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
No Later than One Year	12,970	-	14,176
Later than One Year and no Later than Five Years	11,930	-	3,423
Later than Five Years	-	-	-
	<u>24,900</u>	<u>-</u>	<u>17,599</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 \$
5yp Modernisation	<i>completed</i>	(93,863)	81,968	-	11,895	-
Special Education	<i>completed</i>	25,693	-	-	-	25,693
Drinking Fountains	<i>in progress</i>	-	18,000	(17,820)	-	180
Intercom	<i>in progress</i>	(30,246)	57,070	(39,849)	13,025	-
Smoke Detectors Hall		(5,538)	-	(490)	6,028	-
Library Upgrade		-	33,114	-	-	33,114
Drain Upgrade		40,235	1,865	(42,100)	-	-
Sick Bay Insurance		(20,482)	20,124	(300)	658	-
Hall Heating		(5,377)	-	-	5,377	-
Drainage		(3,970)	3,970	-	-	-
Roofing		-	220,181	(225,276)	-	(5,095)
Security Upgrade		-	37,800	(54,024)	-	(16,224)
Totals		<u>(93,548)</u>	<u>474,092</u>	<u>(379,859)</u>	<u>36,983</u>	<u>37,668</u>

Represented by:

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

58,987
21,319

37,668

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
5yp Modernisation	<i>completed</i>	(8,915)	-	(83,948)	-	(93,863)
Special Education	<i>completed</i>	25,693	-	-	-	25,693
Drainage	<i>in progress</i>	(3,970)	-	-	-	(3,970)
Intercom		-	-	(30,246)	-	(30,246)
Smoke Detectors Hall		-	-	(5,538)	-	(5,538)
Drain Upgrade		-	44,500	(4,265)	-	40,235
Sick Bay Insurance		-	-	(20,482)	-	(20,482)
Hall Heating		-	-	(5,377)	-	(5,377)
Totals		<u>12,808</u>	<u>44,500</u>	<u>(123,997)</u>	<u>-</u>	<u>(93,548)</u>

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,420	4,250
Full-time equivalent members	0.04	0.06
<i>Leadership Team</i>		
Remuneration	359,648	343,503
Full-time equivalent members	3	3
Total key management personnel remuneration	363,068	347,753
Total full-time equivalent personnel	3.04	3.06

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	130-145	130-140
Benefits and Other Emoluments	4-5	4-5
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	1.00	0.00
100-110	1.00	1.00
	<u>2.00</u>	<u>1.00</u>

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

19. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total Number of People	- 0	\$ - 0

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

For the construction of a Shade Structure (COLA) between Puhinui School and Shade Systems at a cost of \$287,358

The school will contribute \$100,000 from Board funds with the balance to be funded by way of an Equico Lease

(Capital commitments at 31 December 2018: \$34,146)

(b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

	2019 Actual \$	2018 Actual \$
No later than One Year	34,912	9,606
Later than One Year and No Later than Five Years	27,915	-
Later than Five Years	-	-
	<u>62,827</u>	<u>9,606</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 \$	2018 Actual \$
Cash and Cash Equivalents	591,092	349,455	446,474
Receivables	193,135	225,838	218,959
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>784,227</u>	<u>575,293</u>	<u>665,433</u>

Financial liabilities measured at amortised cost

Payables	259,653	285,000	259,478
Finance Leases	24,900	-	17,599
Total Financial Liabilities Measured at Amortised Cost	<u>284,553</u>	<u>285,000</u>	<u>277,077</u>

24. Events After Balance Date

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

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from nationwide lockdown as it was declared 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 was 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.

25. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:
Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Mathematics Annual Analysis of Variance 2019, (2020 Charter)

School Name:	Puhinui School	School Number:	1448
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Strategic Aim:	To increase the number of students at or above the expected level of the NZC in Mathematics To improve the progress of targeted students through school interventions in Mathematics
Annual Aim:	To raise the rate of progress for all students who are below and well below the expected learning in relation to the NZC in Mathematics.
Target:	Students who are priority learners and are below the expected curriculum in Mathematics.
Baseline Data:	<p>Analysis of school-wide Mathematics data in November 2018 identified that:</p> <p>77% of all students were working at or above National Standards in Mathematics</p> <p>78% of all 'after 2 Years' students were at or above the National Standards in Mathematics</p> <p>61% of all 'after 3 years' students were at or above the National Standards in Mathematics</p> <p>78% of all Pasifika students were at or above the National Standards in Mathematics</p> <p>After 2 years at school 75% of Pasifika students were at or above the National Standards in Mathematics</p> <p>After 3 years at school 68% of Pasifika students were at or above the National Standards in Mathematics</p>

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>Students and cohorts below expected progress were identified, using achievement data and OTJ's</p> <p>Targeted interventions were developed. These were at 3 levels of intervention:</p> <ol style="list-style-type: none"> School-wide Syndicate Team In class <p>Specific professional development and teaching as inquiry focused around targeted students</p> <p>Self-reviews and action plans incorporated targeted interventions in their goals and actions</p> <p>ALiM concepts were used to plan and prepare lessons and explicit learning tasks. Through maths club initiative.</p>	<p>An analysis of the data indicates that in relation to the NZC targeted groups achieved the following results:</p> <p>82% of all students are at or above expected curriculum level in Mathematics this is 6% higher than 2018 data analysis.</p> <p>Y1 and Y2 students had strong levels of achievement.</p> <p>Y3 students had the lowest levels of expected achievement 69%, however, this was up 8% points from 2018 data.</p> <p>Y4 students showed good progress and were 75% at or above, an increase of 12% from 2018 data.</p> <p>Years 5 were 74% and increase of 7% from 2018. Year 6 77% up 5% from 2018 data.</p> <p>There is minimal overall gender difference 81% male against 83% female.</p> <p>Ethnicity levels of expected at or above achievement: Maori students 79% Pasifika 82%. Asian/Indian 82%</p>	<p>Students were identified and teams and teachers identified initiatives to support learning progress of target students.</p> <p>Teams evaluated progress at the end of the year. Teams shared strategies to further enhance learning opportunities and create effective needs based programmes for students.</p> <p>ALiM concepts were utilised for selected students.</p> <p>Our new KMIs (key mathematical ideas) and our 4 programme elements, Number talks, CMI (collaborative maths inquiry), workshops, independent tasks</p> <p>Formative practices are established and becoming embedded into our mathematics programme.</p> <p>Ongoing professional development with Anne Milburn as our professional external facilitator.</p> <p>Established instructional coaching to support the development of pedagogy and skills in maths teaching.</p> <p>Collaborative work in teams sharing the expertise and craft of teaching had an increased focus.</p> <p>Adaptability through good systems of monitoring and analysis of information/data.</p>	<p>Further development of collaborative math's inquiry questions -review, refine and add questions as needed.</p> <p>Collaborative unpacking of questions, i.e. skills and prior knowledge needed, possible strategies from students in teams.</p> <p>Strand domains, design in class problems and tasks that provide clear opportunities for teachers to implement formative assessments practices.</p> <p>Implement integration of statistics within the classroom programme and theme topic.</p> <p>Continue to refine our established overviews, our key conceptual learning domains, and have clarity on what the class programme should look like.</p> <p>We are continuing to build our capacity for professional expertise through our maths PLN group, and instructional coaching.</p>
Planning for next year:			
<p>Assessment and achievement data are analysed to identify cohorts for targeted interventions for 2020. We set a range of initiatives and provide resourcing to support the students who have been identified as requiring learning support and monitoring.</p> <ul style="list-style-type: none"> Target groups for 2020 in mathematics: Y2, Y3 and Y6 cohorts students, Maori (School wide). (taken from beginning of the 2020 baseline data). 			

Reading Annual Analysis of Variance 2019 (2020 Charter)



School Name:	Puhinui School	School Number:	1448
Strategic Aim:	To increase the number of students at or above the expected level of the NZC in Reading To improve the progress of targeted students through school interventions in Reading		
Annual Aim:	To raise the rate of progress for all students who are below and well below the expected learning in relation to the NZC in Reading.		
Target:	Students who are priority learners and are below the expected curriculum in Reading.		
Baseline Data:	<p>Analysis of school-wide Reading data in November 2018 identified that: 84% (from curriculum level) of all students were working at or above in Reading</p> <p>Instructional age school-wide 63% at and above in reading (including NE/Y0).</p> <p>82% (from curriculum level) of all Male students were at or above in Reading</p> <p>Instructional age school-wide 58% at and above in reading</p> <p>83% (from curriculum level) of all Māori students were at or above in Reading</p> <p>Instructional age school-wide 56% at and above in reading.</p> <p>82% (from curriculum level) of all Pasifika students were at or above in Reading</p> <p>Instructional age school-wide 60% at and above in reading.</p> <p>100% (from curriculum level) of all 'after 1 year' at school students were at or above in Reading</p> <p>Instructional age school-wide 47% at and above in reading.</p> <p>75% (from curriculum level) of all After 2 years at school students were at or above in Reading</p> <p>Instructional age school-wide 67% at and above in reading.</p> <p>Y5 Instructional reading age is 54%</p> <p>Y6 Instructional reading age 82%</p>		

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>Students and cohorts below National Standards were identified, using achievement data and OTJ's</p> <p>Targeted interventions were developed. These were at 3 levels of intervention:</p> <ol style="list-style-type: none"> School-wide Syndicate Team In class <p>Teams selected aspects of the reading programme for professional development.</p> <p>A realignment in learning support to focus on early literacy intervention.</p> <p>Junior programmes included reading club initiatives and phonics.</p>	<p>70% of all students are at the expected reading level in 2019, This is 7% higher than our 2018 data. (excluding Year 0 students).</p> <p>Year 1, 55% at or above the expected reading level. This is up 5% from 2018 end of year data.</p> <p>Year 2, 65% at the expected reading level, 2% lower than in 2018.</p> <p>Year 3 students are at 68% of the expected reading level. This is equal to 2018 data.</p> <p>Year 4 84% are at or above the expected reading age.</p> <p>73% of Y5 and 81% of all Y6 students are at or above the expected reading level.</p> <p>76% of females are at the expected reading level. 66% of Males are at the expected reading level. There is a 10% difference in levels of reading achievement.</p> <p>Māori 69% of students are at the expected reading level, up 5% from 2018.</p> <p>Pasifika 67% of students are at the expected reading level this is up 3% from 2018.</p> <p>70% of Indian students are at the expected reading level this is 5% higher than 2018.</p>	<p>Student progress was monitored by teams. Referrals made to Te Ara centre.</p> <p>Early intervention through Te Ara programmes supported gains at Year 1.</p> <p>Junior school programmes are consistent, good foundations may support improved reading at the higher levels of the school.</p> <p>A focus on the quality of follow-up tasks.</p> <p>very good acceleration happens From Y4 through to Y6. Early intervention and consistent programmes across the year levels helps students attain good levels of achievement in Y6.</p>	<p>Continue to explore reading progression particularly at the higher end around comprehension tasks.</p> <p>Produce an exemplar booklet to support awareness for teachers of what follow-up tasks look like at each respective level of learning.</p> <p>Opportunities to integrate digital technologies into the reading programme. Being careful to ensure the purpose of tasks is clear and that they are pitched at the appropriate level for challenging students.</p> <p>Professional development with RTLits on running record analysis.</p> <p>Collaborative sharing of the craft in teams.</p> <p>To continue closely monitoring both individual and cohort achievement.</p> <p>Set initiatives for the students who are at risk in reading.</p> <p>Strengthening the awareness of deliberate acts to support formative learning.</p> <p>Continue to work on early intervention and early identification from teachers and with the support unit programmes.</p> <p>Review of running record procedures. Seen/unseen. Comp levels, instructional, easy.</p>
Planning for next year:			
<p>Assessment and achievement data will be analysed to identify cohorts for targeted interventions, for strategic planning and for Professional Development. Annual targets will be set in next year's annual plan regarding the students identified as being of national priority and who did not make the expected progress in Reading.</p> <p>New Entrant, Year 1 students, Year 3 students, and Boys identified as below expected reading levels are our priority target cohorts for 2019.</p>			

Writing Analysis of Variance Reporting 2019 (2020 Charter)



School Name:	Puhinui School	School Number:	1448
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Strategic Aim:	To increase the number of students at or above the expected level of the NZC in Writing. To improve the progress of targeted students through School interventions in Writing.
Annual Aim:	To raise the rate of progress for all students who are below and well below the expected learning in relation to the NZC in Writing.
Target:	Students who are priority learners and are below the expected curriculum in Writing.
Baseline Data:	<p>Analysis of school-wide Writing data in November 2018 identified that:</p> <ul style="list-style-type: none"> 76% of all students were working at or above National Standards in Writing 76% of all 'after 2' years of school students were at or above the National Standards in Writing 57% of all 'after 3' Years students were at or above the National Standards in Writing 68% of all Year 4 students were at or above the National Standards in Writing 73% of Māori students were at or above the National Standards in Writing 76% of Pasifika students were at or above the National Standards in Writing 72% of Male students were at or above the National Standards in Writing

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>Students and cohorts below National Standards were identified, using achievement data and OTJ's</p> <p>Targeted interventions were developed. These were at 3 levels of intervention:</p> <ol style="list-style-type: none"> School-wide Syndicate Team In class <p>Team based professional development focused around targeted students.</p> <p>Jnr:</p> <ul style="list-style-type: none"> Check points and collaborative discussions DATs & specific learning conversations Sentence level focus and skill development Topic's engaging and relevant to learners <p>Mid:</p> <ul style="list-style-type: none"> Moderation consistency focus on skill writing Science development drawing in vocabulary Consideration to topic <p>Sen:</p> <ul style="list-style-type: none"> Explicit teaching small group work with target and workshop groupings Short sharp pieces skill lessons 	<p>In 2019 78% of all students were working at or above NS in Writing. This is up 2% from 2018 data.</p> <p>Y3 (60%) this is a 3% increase from 2018 data.</p> <p>Y4 75% this is an increase of 7% up from 2018 data.</p> <p>74% of male students are at expected NZC levels an increase of 2%.</p> <p>80% of female students were at expected NZC levels in writing.</p> <p>75% of all Māori students are at expected NZC levels.</p> <p>76% of all Pasifika students are at expected NZC levels in writing a 5% increase from 2018 data.</p> <p>79% of Indian students are at expected NZC levels in writing a 7% increase from 2018 data.</p>	<p>Student progress was monitored with students given support by teachers.</p> <p>Lead teachers in writing began working with Murray Gadd in writing.</p> <p>Teams used the Puhinui writing progressions, exemplars and the NZC matrices to develop their learning intentions within the genre context.</p> <p>Students wrote across the curriculum, with an emphasis on explanation and within the context of science.</p> <p>Established the writing mark-book around the writing domains of surface features, ideas, purpose and audience, language features, structure and organisation. We began using the information from a select group to report against.</p> <p>Junior school ran writing club workshops for targeted students.</p> <p>Senior school began SSW, for writing mileage.</p> <p>Moderation was carried out across the school in teams. We clarified misconceptions around levelling late in the year, prior to reporting.</p>	<p>To continue targeting cohorts below the expected level in writing.</p> <p>School-wide professional development with Murray Gadd.</p> <p>Strategic plan established in writing for 2020-2022.</p> <p>An area underpinning writing will be in team collaborative based development and sharing of the craft. It will include a team collaborative journal.</p> <p>An emphasis on authentic and topic rich writing experiences. Consistent regular writing by students.</p> <p>Teachers to consistently mark work and look for formative information that can be used in follow-up lessons.</p> <p>Adding picture texts recommended by Murray for teachers to use as a hook into student's motivation to write. Modelling books purchased for writing workshops for teachers.</p> <p>Writing icon codes to be established and used school-wide.</p> <p>Clarity of writing programme with guidelines on what are the key elements of a writing programme, similar to KMLs.</p> <p>Development of the workshop progressions document.</p> <p>Independent writing opportunities twice a week in senior and middle school classes.</p> <p>Continue to use achievement data and evidence based information to ensure students are reaching their learning potential.</p> <p>Teams to incorporate check points in team meetings around writing tasks and assessments.</p> <p>Foci will on continuing:</p> <ul style="list-style-type: none"> DATs Skills development selected workshoping topics that are engaging and relate to students and their life experiences and culture. Integration across the learning areas of the curriculum.
Planning for next year:			
<p>Assessment and achievement data will be analysed to identify cohorts of students and areas for Professional Development to enhance teaching and learning. Achievement targets will be set in next year's annual plan regarding the students who did not make the expected progress in writing. In 2020 priority target groups will be the Y3, Y5 & Y6. In terms of ethnicity we will monitor and consider learning opportunities for Maori and Pasifika. (according to beginning of the 2020 year baseline data).</p>			



Puhinui School



'Others before Self'

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March 2020

Sport and Outdoor Education 2019

At Puhinui School we value the important role Physical Education (PE) and Outdoor Education (OE) have in developing the whole child. We see an integral link between what we work towards in our Health and PE curriculum and its relationship to our school mission, *"As a community we value the unique character of each child. We work together to educate the whole child."* The work we do in PE and OE helps us provide students with a well balanced curriculum and prepares them for what will hopefully be a well balanced lifestyle throughout their lives.

Puhinui School believes in competing to the best of our ability. We are very good at planning, organising and ensuring our students are active and successful in sports and physical activity. We have well established sport, fitness, P.E and outdoor education programmes.

Our sporting programmes also provide our students with opportunities beyond our school. The Papatoetoe Primary Schools have a well established sports exchange and primary zones competition. Each primary school belongs to the Papatoetoe Primary Sport Association. These include full participation in sports zones days in:

Swimming
Cricket
Soccer
Rippa Rugby
Cross Country

Playball
Rugby
Netball
Gymnastics
Athletics

Sports exchanges and zone days involve thousands of students each year from across the Papatoetoe primary schools. As a school we also have a good relationship with the Counties Manukau Sports Organisation (CMSO). They support the school with extra coaching, event and skills based sporting programmes. They have also provided the school with skilled facilitators in our outdoor education week (Counties Manukau on the Move).

Swimming is an important part of our PE programme. We have 2 seasons, Term 1 and Term 4. Each class has 2 swimming lessons a week. We believe it is important to develop water confidence for students so they can be as confident and safe as possible in and around water. Our swimming programmes have two key elements, firstly, developing water confidence and safety in the water. Secondly, development of swimming strokes and technique in the basic strokes of freestyle, backstroke, along with development of treading water, floating and breathing.

Mark Elder
PRINCIPAL



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2019 Annual Report on Sports Income and Expenditure

Kiwisport Amount Received: (excluding GST) **\$8754.00**

Expenses:

Capital Expenses

Softball glove & sets	\$ 385.00
Tents	\$ 900.78
Small folding wedge (gym)	\$ 635.00
Heat pumps for pool	\$8700.00
Total	\$10620.78

Operational Expenses:

Sporting & PE equipment	\$ 3909.69
Papatoetoe Sports Association fees	\$ 250.00
Outdoor Education	\$ 6711.00
Laundry Expenses	\$ 204.96
Sports Exchanges (travel costs)	\$ 2639.89
Gym City	\$ 100.00
Swimming cost of upkeep	\$10844.82
Swimming conversion to salt filtration	\$ 7494.56
Total	\$32154.92

Grand Total **\$42775.70**

Yours sincerely,

MARK ELDER,
PRINCIPAL.