

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF PALMERSTON NORTH INTERMEDIATE NORMAL SCHOOL'S  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Palmerston North Intermediate Normal School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Ltd (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

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

In our opinion the financial statements of the School:

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

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

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

**Emphasis of Matter – COVID-19**

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

**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 arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwi Sport Statement, the list of Trustees and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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

Vivien Cotton  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand

# PALMERSTON NORTH INTERMEDIATE NORMAL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 2419

**Principal:** Hamish Ruawai

**School Address:** 56 Linton Street, Palmerston North

**School Postal Address:** 56 Linton Street, Palmerston North, 4410

**School Phone:** 06 358 0548

**School Email:** hrea@pnins.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Occupation</b>	<b>Term Expires/ Expired</b>
Carletta MacDonald	Chairperson	Elected	Teacher	Jun 2022
Darryn Joseph	Chairperson	Elected	Doctor	Jun 2022
Hamish Ruawai	Principal	ex Officio		
Anita Bidlake	Parent Rep	Elected	Teacher	Jun 2022
James Cameron	Parent Rep	Appointed	Project Manager	Jun 2022
Ashley Gurney	Parent Rep	Elected	Police Officer	Jun 2022
Hamish Giles	Parent Rep	Elected	Sales Specialist	Jun 2019
Barbara Pritchard	Staff Rep	Elected	Teacher	Jun 2022

**Accountant / Service Provider:** Education Services Ltd



# PALMERSTON NORTH INTERMEDIATE NORMAL

Annual Report - For the year ended 31 December 2019

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# Palmerston North Intermediate Normal

## 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.

Ashley James GURNEY

Full Name of Board Chairperson



Signature of Board Chairperson

29<sup>th</sup> May 2020

Date:

H. G. Ruawan

Full Name of Principal



Signature of Principal

29<sup>th</sup> May 2020

Date:



## Palmerston North Intermediate Normal Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	5,301,865	4,740,791	4,951,560
Locally Raised Funds	3	700,123	267,550	416,367
Interest income		15,756	8,000	15,889
Gain on Sale of Property, Plant and Equipment		2,463	-	435
International Students	4	73,061	36,000	23,587
		<u>6,093,268</u>	<u>5,052,341</u>	<u>5,407,838</u>
<b>Expenses</b>				
Locally Raised Funds	3	506,962	99,600	247,144
International Students	4	2,845	2,000	5,187
Learning Resources	5	3,641,866	3,366,483	3,583,799
Administration	6	332,836	337,650	343,285
Finance		15,373	5,000	13,139
Property	7	1,290,879	1,115,793	1,085,243
Depreciation	8	186,014	123,000	183,415
Loss on Disposal of Property, Plant and Equipment		149	-	3,699
		<u>5,976,924</u>	<u>5,049,526</u>	<u>5,464,911</u>
<b>Net Surplus / (Deficit) for the year</b>		116,344	2,815	(57,073)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>116,344</u>	<u>2,815</u>	<u>(57,073)</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.



## Palmerston North Intermediate Normal Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>957,153</u>	<u>977,481</u>	<u>1,014,226</u>
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education		116,344	2,815	(57,073)
<b>Equity at 31 December</b>	24	<u>1,073,497</u>	<u>980,296</u>	<u>957,153</u>
Retained Earnings		1,073,497	980,296	957,153
<b>Equity at 31 December</b>		<u>1,073,497</u>	<u>980,296</u>	<u>957,153</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.





## Palmerston North Intermediate Normal Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	285,909	221,059	251,365
Accounts Receivable	10	291,953	206,423	213,998
GST Receivable		20,611	32,819	10,907
Prepayments		27,029	12,495	15,974
Inventories	11	2,222	4,279	620
Investments	12	493,594	462,708	478,422
Funds owed for Capital Works Projects	18	952	-	-
		<u>1,122,270</u>	<u>939,783</u>	<u>971,286</u>
<b>Current Liabilities</b>				
Accounts Payable	14	306,258	252,128	266,079
Revenue Received in Advance	15	31,226	21,792	73,282
Provision for Cyclical Maintenance	16	2,626	234,750	-
Finance Lease Liability - Current Portion	17	80,040	-	63,828
Funds held for Capital Works Projects	18	-	-	65,996
		<u>420,150</u>	<u>508,670</u>	<u>469,185</u>
<b>Working Capital Surplus/(Deficit)</b>		702,120	431,113	502,101
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	720,676	676,842	773,295
		<u>720,676</u>	<u>676,842</u>	<u>773,295</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	282,125	127,659	220,191
Finance Lease Liability	17	67,174	-	98,052
		<u>349,299</u>	<u>127,659</u>	<u>318,243</u>
<b>Net Assets</b>		<u>1,073,497</u>	<u>980,296</u>	<u>957,153</u>
<b>Equity</b>		<u>1,073,497</u>	<u>980,296</u>	<u>957,153</u>

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



## Palmerston North Intermediate Normal Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,146,642	1,093,050	1,102,537
Locally Raised Funds		679,998	200,000	428,619
International Students		51,148	36,000	59,587
Goods and Services Tax (net)		(9,704)	-	21,912
Payments to Employees		(548,556)	(580,000)	(647,069)
Payments to Suppliers		(1,063,949)	(618,197)	(850,716)
Interest Paid		(15,373)	(5,000)	(13,139)
Interest Received		15,623	8,000	16,058
Net cash from Operating Activities		255,829	133,853	117,789
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		2,283	-	435
Purchase of PPE (and Intangibles)		(71,466)	(96,775)	(88,306)
Purchase of Investments		(15,171)	-	(15,714)
Net cash from Investing Activities		(84,354)	(96,775)	(103,585)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(69,721)	(27,456)	(47,929)
Funds Held for Capital Works Projects		(67,210)	-	73,653
Net cash from Financing Activities		(136,931)	(27,456)	25,724
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>34,544</b>	<b>9,622</b>	<b>39,928</b>
Cash and cash equivalents at the beginning of the year	9	251,365	211,437	211,437
<b>Cash and cash equivalents at the end of the year</b>	9	<b>285,909</b>	<b>221,059</b>	<b>251,365</b>

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.





# Palmerston North Intermediate Normal

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Palmerston North Intermediate Normal (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 28.

###### *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 13.

#### *Cyclical Maintenance Provision*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 16.

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

#### **Other Grants**

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





### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Use of Land and Buildings Expense**

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

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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

### **g) Cash and Cash Equivalents**

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

### **h) Accounts Receivable**

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

### **Prior Year Policy**

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

### **i) Inventories**

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



## j) Investments

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

### **Prior Year Policy**

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

*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 \$1000 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 are depreciated over their estimated useful lives on a straight line 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	5-50 years
Furniture and Equipment	3-20 years
Information and Communication	4 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.





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

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

## **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 (Unaudited) \$	2018 Actual \$
Operational Grants	1,045,991	1,020,000	1,021,886
Teachers' Salaries Grants	3,181,597	2,800,103	2,893,255
Use of Land and Buildings Grants	934,214	840,629	888,835
Resource Teachers Learning and Behaviour Grants	1,156	-	3,668
Other MoE Grants	122,818	80,059	139,782
Other Government Grants	16,089	-	4,134
	<u>5,301,865</u>	<u>4,740,791</u>	<u>4,951,560</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	53,988	47,500	45,989
Bequests & Grants	27,029	41,050	14,673
Activities	563,763	123,000	237,980
Trading	31,411	30,000	38,615
Fundraising	15,757	25,000	48,277
Other Revenue	8,175	1,000	30,833
	<u>700,123</u>	<u>267,550</u>	<u>416,367</u>
<b>Expenses</b>			
Activities	459,462	36,550	186,572
Trading	44,105	26,500	30,916
Fundraising (Costs of Raising Funds)	3,395	36,550	29,656
	<u>506,962</u>	<u>99,600</u>	<u>247,144</u>
<i>Surplus for the year Locally raised funds</i>	<u>193,161</u>	<u>167,950</u>	<u>169,223</u>

## Overseas Trips

### Singapore Trip

Four students attended the Kids Lit Quiz World Championships in Singapore, to compete in a quiz with teams from around the world. This opportunity was used to enhance the students literacy skills. The students fundraised for the accommodation, flights and food, the school contributed the shortfall.



#### 4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	6	6	2
<b>Revenue</b>			
International Student Fees	\$ 73,061	\$ 36,000	\$ 23,587
<b>Expenses</b>			
International student levy	1,045	-	830
Other Expenses	1,800	2,000	4,357
	2,845	2,000	5,187
<i>Surplus for the year International Students'</i>	70,216	34,000	18,400

#### 5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	132,825	146,565	143,750
Library Resources	6,009	11,215	5,903
Employee Benefits - Salaries	3,483,236	3,175,103	3,380,500
Staff Development	19,421	33,600	52,575
Text Books	375	-	1,071
	3,641,866	3,366,483	3,583,799

#### 6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,050	5,000	4,903
Board of Trustees Fees	3,825	4,500	4,855
Board of Trustees Expenses	12,022	16,000	5,948
Communication	13,089	13,500	13,006
Consumables	31,251	37,500	27,343
Operating Lease	1,962	35,000	22,644
Other	63,128	41,150	64,442
Employee Benefits - Salaries	170,342	153,000	169,221
Insurance	13,927	15,000	13,523
Service Providers, Contractors and Consultancy	18,240	17,000	17,400
	332,836	337,650	343,285



## 7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,134	6,500	6,610
Cyclical Maintenance Expense	64,560	29,864	(82,416)
Grounds	10,752	9,500	9,531
Heat, Light and Water	62,643	59,000	60,977
Rates	6,460	6,000	6,235
Repairs and Maintenance	24,863	13,300	34,307
Use of Land and Buildings	934,214	840,629	888,835
Security	5,506	5,000	5,459
Employee Benefits - Salaries	53,343	52,000	49,895
Consultancy And Contract Services	119,404	94,000	105,810
	<u>1,290,879</u>	<u>1,115,793</u>	<u>1,085,243</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.

## 8. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	29,718	23,237	34,650
Furniture and Equipment	54,989	38,823	57,892
Information and Communication Technology	11,112	18,111	27,007
Leased Assets	81,512	36,930	55,069
Library Resources	8,683	5,899	8,797
	<u>186,014</u>	<u>123,000</u>	<u>183,415</u>

## 9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	150	-	150
Bank Current Account	283,552	218,856	249,010
Bank Call Account	2,207	2,203	2,205
Cash equivalents for Cash Flow Statement	<u>285,909</u>	<u>221,059</u>	<u>251,365</u>

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

## 10. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	856	1,100	4,338
Receivables from the Ministry of Education	-	-	677
Banking Staffing Underuse	60,837	17,611	6,515
Interest Receivable	7,908	7,944	7,775
Teacher Salaries Grant Receivable	222,352	179,768	194,693
	<u>291,953</u>	<u>206,423</u>	<u>213,998</u>
Receivables from Exchange Transactions	8,764	9,044	12,113
Receivables from Non-Exchange Transactions	283,189	197,379	201,885
	<u>291,953</u>	<u>206,423</u>	<u>213,998</u>





### 11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,070	4,279	620
P E Uniforms	1,152	-	-
	<u>2,222</u>	<u>4,279</u>	<u>620</u>

### 12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset Short-term Bank Deposits	493,594	462,708	478,422
Total Investments	<u>493,594</u>	<u>462,708</u>	<u>478,422</u>

### 13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	287,070	-	-	-	(29,718)	257,352
Furniture and Equipment	266,832	59,322	(47)	-	(54,989)	271,118
Information and Communication Tech	21,151	2,504	(149)	-	(11,112)	12,394
Leased Assets	164,740	64,297	(194)	-	(81,512)	147,331
Library Resources	33,502	7,662	-	-	(8,683)	32,481
<b>Balance at 31 December 2019</b>	<u>773,295</u>	<u>133,785</u>	<u>(390)</u>	<u>-</u>	<u>(186,014)</u>	<u>720,676</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	597,708	(340,356)	257,352
Furniture and Equipment	817,115	(545,997)	271,118
Information and Communication	219,734	(207,340)	12,394
Leased Assets	327,629	(180,298)	147,331
Library Resources	255,993	(223,512)	32,481
<b>Balance at 31 December 2019</b>	<u>2,218,179</u>	<u>(1,497,503)</u>	<u>720,676</u>



### 13. Property, Plant and Equipment continued.

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	324,136	-	(2,416)	-	(34,650)	287,070
Furniture and Equipment	250,069	75,107	(452)	-	(57,892)	266,832
Information and Communication Tech	44,675	4,314	(831)	-	(27,007)	21,151
Leased Assets	77,368	142,441	-	-	(55,069)	164,740
Library Resources	33,044	9,254	-	-	(8,797)	33,502
<b>Balance at 31 December 2018</b>	<b>729,292</b>	<b>231,116</b>	<b>(3,699)</b>	<b>-</b>	<b>(183,415)</b>	<b>773,295</b>

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	597,708	(310,638)	287,070
Furniture and Equipment	763,585	(496,753)	266,832
Information and Communication	231,408	(210,257)	21,151
Leased Assets	289,281	(124,541)	164,740
Library Resources	248,331	(214,829)	33,502
<b>Balance at 31 December 2018</b>	<b>2,130,313</b>	<b>(1,357,018)</b>	<b>773,295</b>

### 14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	64,842	51,398	50,730
Accruals	5,050	4,760	4,903
Capital Accruals for PPE items	-	-	5,027
Employee Entitlements - Salaries	222,352	179,768	194,693
Employee Entitlements - Leave Accrual	14,014	16,202	10,726
	<b>306,258</b>	<b>252,128</b>	<b>266,079</b>
Payables for Exchange Transactions	306,258	252,128	266,079
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>306,258</b>	<b>252,128</b>	<b>266,079</b>

The carrying value of payables approximates their fair value.

### 15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income Received in Advance	5,139	9,792	25,282
FFPS Fees Prepaid	26,087	12,000	48,000
	<b>31,226</b>	<b>21,792</b>	<b>73,282</b>



### 16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	220,191	332,545	302,681
Increase/(decrease) to the Provision During the Year	64,560	29,864	(82,490)
Provision at the End of the Year	<u>284,751</u>	<u>362,409</u>	<u>220,191</u>
Cyclical Maintenance - Current	2,626	234,750	-
Cyclical Maintenance - Term	282,125	127,659	220,191
	<u>284,751</u>	<u>362,409</u>	<u>220,191</u>

### 17. 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	88,606	-	75,622
Later than One Year and no Later than Five Years	72,182	-	112,553
	<u>160,788</u>	<u>-</u>	<u>188,175</u>

### 18. Funds Owed (Held) for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Drainage Works	<i>completed</i>	(65,996)	27,151	93,147	-	-
Asbestos Survey	<i>in progress</i>	-	-	952	-	952
Totals		<u>(65,996)</u>	<u>27,151</u>	<u>94,099</u>	<u>-</u>	<u>952</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	952
	<u>952</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Drainage Works	<i>in progress</i>	-	67,766	1,770	-	(65,996)
Court Lighting	<i>completed</i>	850	-	(850)	-	-
Toilet Upgrade	<i>completed</i>	5,450	-	(5,450)	-	-
Totals		<u>6,300</u>	<u>67,766</u>	<u>(4,530)</u>	<u>-</u>	<u>(65,996)</u>



## 19. 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.

## 20. 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	3,825	4,855
Full-time equivalent members	0.25	0.25
<i>Leadership Team</i>		
Remuneration	449,589	449,422
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	453,414	454,277
Total full-time equivalent personnel	4.25	4.25

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	150 - 160	150 - 160
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	-
100 - 110	3.00	1.00
	4.00	1.00

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





## 21. 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	-	-

## 22. 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.

## 23. Commitments

### (a) Capital Commitments

The Board had following capital commitments as at 31 December 2019:

a) The Board of Trustees placed an order with Furnware for \$12,897.20 inc GST for new classroom furniture.

(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 photocopiers;

	2019 Actual \$	2018 Actual \$
No later than One Year	5,759	5,734
Later than One Year and No Later than Five Years	5,759	11,467
Later than Five Years	-	-
	<u>11,518</u>	<u>17,201</u>

## 24. 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.



## 25. 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	285,909	221,059	251,365
Receivables	291,953	206,423	213,998
Investments - Term Deposits	493,594	462,708	478,422
Total Financial assets measured at amortised cost	<u>1,071,456</u>	<u>890,190</u>	<u>943,785</u>

### Financial liabilities measured at amortised cost

Payables	306,258	252,128	266,079
Finance Leases	147,214	-	161,880
Total Financial Liabilities Measured at Amortised Cost	<u>453,472</u>	<u>252,128</u>	<u>427,959</u>

## 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.

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

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

## 27. Comparatives

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

## 28. 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 10 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 12 Investments:

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

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



## **Kiwi Sport Report**

For the Year Ended 31 December 2019

Kiwisport is a Government Funding initiative to support student's participation in organised sport. In 2019 school received \$ 9814.00 excluding GST.

The funding was spent on Sports Equipment, PE and Coaching.



# 2019 VARIANCE REPORT

Palmerston North Intermediate Normal School, through its Charter and Strategic Plan, describes the school's priorities and expectations for improved student outcomes. [The 2019 School Annual Plan](#) highlights for each of our SIX goals the key strategies and actions required to promote achievement towards these goals. In this annual report the Board presents its 'analysis of variance' that describes, for our school community, how the school has gone about addressing its priorities and how successful its approach has been.

## **Comment on Cohorts assessed against the New Curriculum Curriculum Levels in 2019.**

This year PNIINS has used the Curriculum Levels to determine whether students are achieving BELOW, AT or ABOVE expectation. This has demanded a lot of Teacher time to moderate and develop systems to ensure consistency of [Forming Teacher Judgements](#).

## **A breakdown of our school roll as at 1<sup>st</sup> November 2019 of students was as follows:**

- 744 students – including 358 Year 7 students and 386 Year 8 students
- 379 Male students and 365 Female students
- 113 Maori students
- 34 Pasifika students.
- 32 ESOL students represent students from 41 different countries
- 17 students were on a Numeracy Support Programme
- 28 Year students were on a Literacy Support Programme
- 2 ORS (High)
- 37 students were enrolled during the 2019 school year
- 25 students left

**The above students were assessed against the CURRICULUM LEVELS in Reading, Writing and Mathematics in November 2019**





# LOCAL GOAL 1

To have HIGH LEVELS of LITERACY & NUMERACY ACHIEVEMENT

## 2019 Beginning Year Report

### 2019 End of Year achievement Report

<b><u>WRITING</u></b>	
<p><b>TARGETS:</b></p> <p><b>2019 TARGETS SCHOOL WIDE</b></p> <ul style="list-style-type: none"> <li>● <b>80% of students</b> to be 'at' or 'above' level 4</li> <li>● <b>80% of Boys</b> to be 'At' or 'Above' at each year level</li> <li>● <b>80% of Pasifika students</b> to be 'at' or 'above' at each year.</li> <li>● <b>ALL STUDENTS</b> will make one years progress!</li> </ul>	<p><b>TARGET OUTCOMES:</b></p> <ul style="list-style-type: none"> <li>● <u>78%</u> of all <b>students</b> are achieving At or Above expectations</li> <li>● <u>72%</u> of all <b>boys</b> are achieving At or Above expectations</li> <li>● <u>83%</u> of all <b>girls</b> are achieving At or Above expectations</li> <li>● <u>68%</u> of all <b>Maori</b> are achieving At or Above expectations</li> <li>● - <u>63%</u> of <b>Maori boys</b> are achieving At or Above expectations</li> <li>● <u>71%</u> of <b>Pasifika</b> students are achieving At or Above expectations</li> <li>● <u>81%</u> of all <b>European</b> are achieving At or Above expectations</li> </ul>
<b><u>READING</u></b>	
<p><b>TARGETS</b></p> <p><b>2019 TARGETS SCHOOL WIDE</b></p> <ul style="list-style-type: none"> <li>● <b>90%</b> of students to be 'at' or 'above' level 4.</li> <li>● <b>90% of Boys</b> to be 'At' or 'Above' the at each year level</li> </ul>	<p><b>TARGET OUTCOMES:</b></p> <ul style="list-style-type: none"> <li>● <u>81%</u> of all <b>students</b> are achieving At or Above expectations</li> <li>● <u>80%</u> of all <b>boys</b> are achieving At or Above expectations</li> <li>● <u>82%</u> of all <b>girls</b> are achieving At or Above expectations</li> <li>● <u>74%</u> of all <b>Maori</b> are achieving At or Above expectations</li> <li>● - <u>68%</u> of <b>Maori boys</b> are achieving At or Above expectations</li> </ul>



<ul style="list-style-type: none"> <li>● <b>90% of Maori &amp; Pasifika</b> students to be 'at' or 'above' at each year.</li> <li>● <b>ALL STUDENTS</b> will make one years progress!</li> </ul>	<ul style="list-style-type: none"> <li>● <b>70%</b> of <b>Pasifika</b> students are achieving At or Above expectations</li> <li>● <b>88%</b> of all <b>European</b> are achieving At or Above expectations</li> <li>- <b>89%</b> of <b>European boys</b> are achieving At or Above expectations</li> </ul>
<h2><u>MATHS</u></h2>	
<p><b>TARGETS:</b></p> <p><b>2019 TARGETS SCHOOL WIDE</b></p> <ul style="list-style-type: none"> <li>● <b>75%</b> of students to be 'at' or 'above' level 4.</li> <li>● <b>75% of Maori &amp; Pasifika</b> students to be 'at' or 'above' the National Standard at each year.</li> <li>● <b>ALL STUDENTS</b> will make one years progress!</li> </ul>	<p><b>TARGET OUTCOMES:</b></p> <ul style="list-style-type: none"> <li>● <b>73%</b> of all <b>students</b> are achieving At or Above expectations</li> <li>● <b>80%</b> of all <b>boys</b> are achieving At or Above expectations</li> <li>● <b>66%</b> of all <b>girls</b> are achieving At or Above expectations</li> <li>● <b>61%</b> of all <b>Maori</b> are achieving At or Above expectations</li> <li>- <b>54%</b> of <b>Maori girls</b> are achieving At or Above expectations</li> <li>● <b>61%</b> of <b>Pasifika</b> students are achieving At or Above expectations</li> <li>- <b>50%</b> of <b>Pasifika boys</b> are achieving At or Above expectations</li> <li>● <b>74%</b> of all <b>European</b> are achieving At or Above expectations</li> </ul>

## OVERARCHING REFLECTIONS AND FUTURE FOCUS

In discussion with Marau, senior school leaders and teachers about school wide achievement and target group data, reflective comments were raised and discussed.

### **Assessment/data based reflective questions**

1. Are we clear on the students who are not achieving and are at risk of not achieving? What is there to celebrate and focus on?

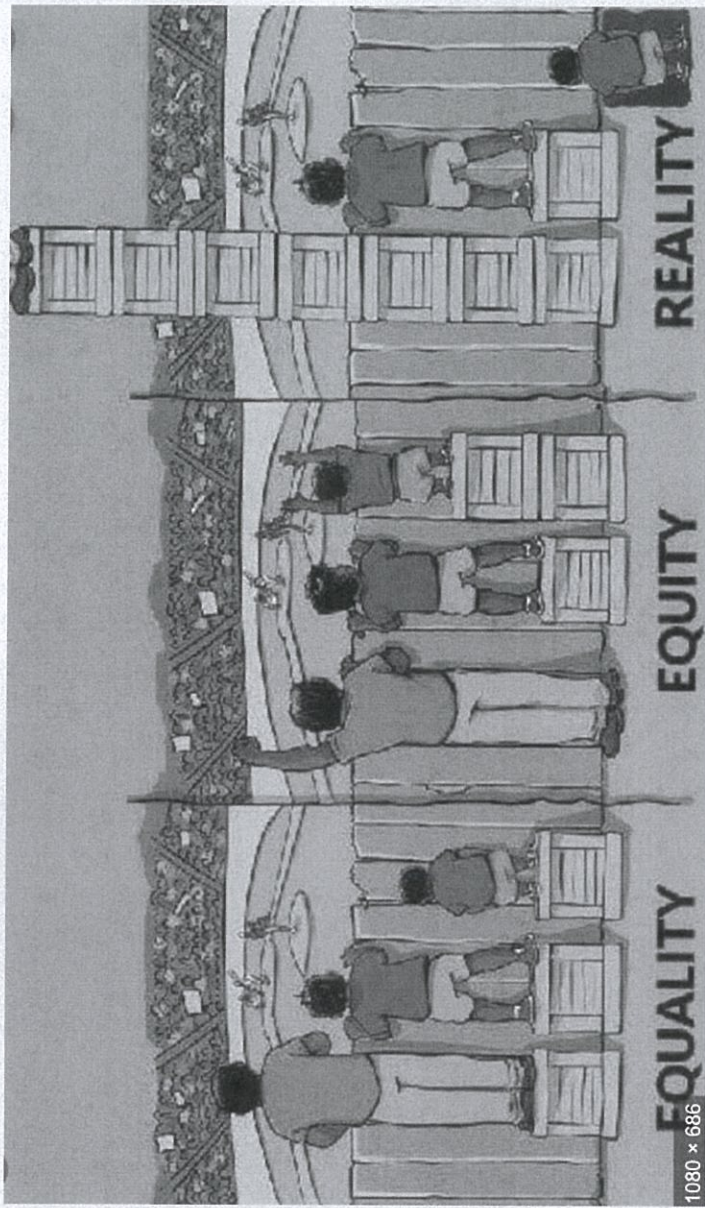
### **To celebrate:**



- Curriculum level data is comparative to assessment tool data. This means that judgements are relative.
- Significant shift in Maths and Reading target students.
- Similar whole school achievement between 2018 and 2019 data for Reading. Higher whole school achievement for Maths and writing compared to 2018 data, especially for Maori students.

#### **Future focus:**

- Maori students are clearly underperforming compared to European students in all three academic areas.
  - Maths 73% compared to Maori 61% (Maori Girls worse)
  - Reading 88% compared to Maori 74%
  - Writing 81 compared to Maori 68% (Maori boys worse)
- Boys underperform compared to girls in Writing
  - Writing - Girls 83% compared to Boys 72%
- Girls underperform compared to Boys in Maths
  - Boys 80% compared to Girls 66%



#### **How can we measure progress from beginning to end of year?**

- Due to the transition from National Standards to Curriculum levels, data was collected in terms 3 and mid term 4. This, therefore did not provide data to determine the shift over a period of time using the Curriculum Levels.



- Each Marau team created a 'moderation document' which was to support teachers when they made their OTJ's. These will need to be revisited once again to further develop and deepen teacher understanding.
- Etap training has been provided for school leaders to aid in analysing and setting up structures to get the required data. In 2020 we will have an extra 5 hours of training.

#### **How can we show progress in each sub group to ensure that all students are progressing (AT or Above expectation)**

- A review of assessment tools was carried out at the beginning of the year through Marau teams and unpacked by teachers. Changes and development in unpacking the assessment data was undertaken through the use of understanding Scaled scores and how they are used.
- Using Scaled Scores will enable us to determine the progress rate of ALL students across the school. This will also give standardised progression rates for cohorts.
- We are still able to look at these scaled scores with Reading and Maths in 2019 and this will be presented to the board at the beginning of the year in Term 1.

#### **Are teachers owning the data and using it effectively?**

- Teachers in Marau teams analyzed the whole school data which enabled them to see the 'layout' of the land at the beginning of the year.
- Teachers used their class data to reflect on and aide in determining their teacher Inquiries.
- The calendar needs to give time for teachers to analyze and reflect on data in both Term 1 and 4. This term has been too busy for teachers to reflect on school wide data and therefore was completed by school and Marau leaders.

#### **What about the Inquiry based reflective questions**

- Are some inquiries (teachers 'own choice) having more impact or not?
- Impact has been variable and Marau leaders will have greater input into working alongside teachers to select Inquiries that they believe will have the biggest impact on student outcomes. This means both academic and disposition.



- At present we do not have dispositional assessment tools to measure the impact of relationships, confidence, resilience, getting along and persistence. Other forms of evidence will provide feedback such as the student wellbeing survey, community feedback, stand down and suspension data and Pb4I monthly data.
- However, the new passports have new criteria to guide teachers when focusing on learning programmes based on our dispositions that we believe are important.

### **Do we need more rigor around selection of inquiries and what does rigor look like?**

- Team Leaders had influence over the 2019 inquiries. However, there needs to be greater consistent messages to go out to everyone.
- Greater rigour is required to determine inquiries. At times there was a default of 'let's do this cos it's easy or it will already 'fit' with what I'm currently doing.'
- In 2020 there will be non negotiables clearly outlined to all staff which will be inline with the CoL. This will include:
  - A culturally responsiveness focus
  - Working collaboratively together
  - A greater focus on determining inquiries based on certain criteria.

### **What support will teachers have to build their capacity to improve and deepen their inquiries?**

- Changes will be made to the appraisal system due to the collective agreement requirements. This will be aimed to provide quality time for reflection and action (this will include the 8 Teacher Only days required)
- The CoL focus on Culturally Responsive practice with the allocation of 300 hours will be significant. This will be delivered through Te Awanuiarangi (Hine Waitere).
- PNINS has been allocated another WST with a focus on supporting cultural inquiries.
- Greater involvement in the CoL and decision making needs to be investigated to support the needs of PNINS students and the community.

### **How are we going to get teachers on board if it now isn't an NZEI/MOE expectation with appraisal/workload?**

- If it's valuable then teachers will do it. We may need to collect success stories and present or publish these to staff and the community. Being mindful of disclosing an individual.



- The celebration day and ability to work and learn together has been a major success for teachers.
- Principal and Board involvement is key to support the changes as they see it as purposeful.



## LOCAL GOAL 2 -

### To recognise and cater for students' CULTURAL & SPECIAL LEARNING NEEDS

#### EXPECTED OUTCOMES:

- a. To ensure that the learning, social and cultural needs of students in the mainstream are identified and programmes are implemented which meet these students' specific needs
- b. To ensure that all students, including those with identified special needs, develop the confidence to participate, engage and achieve in learning activities within the classroom context and school-wide programmes.

#### ACHIEVEMENT OUTCOME / ANALYSIS / REFLECTION:

ACTION	REFLECTION
<p><b>Develop a CULTURALLY RESPONSIVE PLAN</b></p> <ul style="list-style-type: none"> <li>• Form a CRP with Leadership , teachers and parents</li> <li>• Budget the plan appropriately</li> <li>• Based on the recommendations outlined in the CORE 2018 Report</li> </ul>	<p>The Ahurea group was formed and wrote a comprehensive <u>Maori education plan</u> to address the concerns in the Cultural audit and recommendations from the 2017 ERO report. Significant changes were made to systems and to the <u>curriculum overview</u> in 2019. Of highlight was the relationship formed with iwi members and the commission of the Art piece with input from school whanau.</p>
<p>Hui with key personnel involved in the Pasifika and Maori community.</p> <ul style="list-style-type: none"> <li>• Teacher Led Innovation Fund (TLIF)</li> <li>• Rangitane Cultural Framework Responsiveness</li> </ul>	<p>The TLIF project officially finished and the Rangitane resources have been created with a plan to implement these in <u>2020 Inquiry Units</u>. The cultural Framework piece of work is still in progress and consultation is still occurring with Roly Fitzgerald. <b>The framework aims to highlight the various learning and initiatives that operate in the school in a visual form. This will be tasked to the Ahurea team for 2020.</b></p> <p><u>Pasifika Plan</u> was developed this year. Fale meetings were held with the introduction and support of another staff member. This has created more momentum, with a shared responsibility and potential sustainability.</p>
<p><b>SPECIAL NEEDS</b></p> <p><b>IEP process for special needs students</b></p> <ul style="list-style-type: none"> <li>• Held before incoming year 7 students start school and to involve proposed teacher.</li> </ul> <p>2019 was a difficult year with the loss of our long term SENCO which pushed responsibilities on to the Deputy Principal who was already taking on some roles of the Assistant Principal who also departed. However, IEPs</p>	



<ul style="list-style-type: none"> <li>• Held once a term for ORS funded students to identify how resources are to be spent.</li> <li>• Term 4 IEP to work on transition to next year's school or class.</li> </ul>	<p>were held throughout the year. The transition process was comprehensive at the end of 2019 with multiple meetings with whanau and external agencies.</p>
<p><b>Learning Support programmes</b></p> <ul style="list-style-type: none"> <li>• Review the programme and identify key areas for potential improvement</li> <li>• Identify students to attend intervention programmes through school wide testing (week 3)</li> <li>• Measure the impact and 'added value' given to students</li> <li>• ESOL programme</li> </ul>	<p>Learning Support Report</p> <p>Once again Learning Support programmes were underway and very successful, especially the <u>Reading Hub programme</u>. There was some disruption with the departure of the SENCO and A.P during the year. There needs to be some consideration of how to manage the 2 days that the Maths Hub teacher is away with the CoL. There is funding to backfill this position of 0.4 (2 days per week)</p> <ul style="list-style-type: none"> <li>• <u>ESOL July Report</u></li> <li>• <u>ESOL Report November</u></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Clarification of students</b> with dual behaviour and learning needs and who takes responsibility.</li> </ul>	<p>Students were clearly identified as having Behaviour or Learning Needs and then received either an IEP or IBP. Those who required both were discussed and allocated to a staff member.</p> <p>This was difficult in the second half of the year with departing staff. Therefore, 2020 with the appointment of a new SENCO will help clarify this.</p>

## **LOOKING AHEAD (What's new? or noteworthy)**

1. **Curriculum Overview** embedding Cultural contexts
2. **Cultural Framework** visual display
3. **Pasifika review** of the school document/ Parent involvement
4. **SLT** job responsibilities



## LOCAL GOAL 3

To provide effective and innovative curriculum programmes delivered by HIGH QUALITY EDUCATORS

### EXPECTED OUTCOMES:

- To put in place an effective professional development programme that will enable teachers to review and refine assessment, planning and teacher evaluation; and to strengthen and develop teacher practice and middle leadership through Teaching as Inquiry
- To use technology to enhance learning opportunities for students and staff.
- To develop effective leadership capability of governance, staff and students.

### ACHIEVEMENT OUTCOME / ANALYSIS / REFLECTION

ACTIONS	REFLECTION
<p><b>FLEXI SPACE DEVELOPMENT</b></p>	<p>Little development and focus this year due to class changes of key people. Documentation needs to be updated in order to support the decision of class placements of students and a consistent understanding school wide. <b>An action plan should be developed and PLD support required.</b></p>
<p><b>YEAR 7 &amp; 8 PROGRAMME</b></p>	<p>This inquiry has highlighted a number of systems that need consideration to make this work. Transition, assessment, selection school leaders and conferences for example. Teachers have presented to all staff their findings to date. <b>2020 will be the end of the inquiry whether a review will be held to decide on next steps.</b></p>
<p><b>MARAU PROGRAMME</b> - 2019 will be a year to get momentum around systems and will need to be strategically planned based on the desired outcomes.</p> <p><b>CURRICULUM STATEMENTS</b> - Curriculum statements still need to be developed collaboratively by each Marau team creating ownership. This could be simplified through having literacy (Reading and Writing) Health &amp; PE and Inquiry learning. Making the statements usable and up to date. This can then be placed</p>	<p>Inquiries gained momentum as teachers were able to select inquiries that had either a dispositional and academic focus. Attached above is the outcome of these inquiries.</p> <p>Development is required for teachers to choose more rigorous inquiries to see greater student achievement. This should also involve investigating how to measure progress using the Scaled Scores on standardised tests.</p>



<p>on the staff dashboard.</p> <p><b>DATA REFLECTION SHEETS</b> -sheets that have been created and will be further used to enhance identification and next steps learning</p> <p><b>ANNUAL REPORTING - overview</b> created and Standardised test data reported to the board.Review the use of National standards and what would give the BOT the necessary</p>	<p>Implementation plans were not completed in 2019 and this should be a focus for 2020. This will aid in consistent practice across such a large school.</p> <p>Data reflections were completed and used to support selection of inquiry questions and aid teachers in diagnosing the needs of their students.</p>
<p><b>INTERNATIONAL STUDENTS -</b></p> <ul style="list-style-type: none"> <li>• Complete the Code of conduct annual review</li> <li>• Monitor the education of fee paying students</li> </ul>	<p>Code of conduct was completed and is now in an online version. Due to the change of staff this will need to be reallocated to a senior leader.</p>
<p><b>COMMUNITY OF LEARNERS- Kahui Ako</b></p> <ul style="list-style-type: none"> <li>• Appoint the Support Principal, AST and WST positions</li> <li>• Inform staff of key points with the CoL ( Achievement challenge, vision , name etc)</li> <li>• Increase communication of the CoL work to the staff</li> </ul> <p>Edlead Carol Lynch leadership PLD.</p>	<p>I was appointed to the Support principal role and have resigned for 2020. The CoL work is undertaken through the Marau concept which is based on teachers inquiring into their work with other staff.</p>
	<p><b>Carol Lynch and Gary Punler</b> were used to support senior leaders this year. Very successful programme that will be <b>team leaders.</b></p>

### **LOOKING AHEAD. (What's new? or noteworthy)**

1. **Implementation Plans** Updated and available on the dashboard
2. **Year 7 & 8 programme** review
3. **Flexispace** action plan
4. **Aspiring and Team leader** development programme.



## LOCAL GOAL 4

To provide and promote student PARTICIPATION IN A WIDE RANGE of sporting and cultural opportunities

### EXPECTED OUTCOMES:

- To identify existing practices, and to incorporate new initiatives in order to learn about the different cultures and celebrate the cultural diversity of this school.
- To provide a wide range of sporting opportunities to increase participation.
- To have greater success in local and national sporting events.

### ACHIEVEMENT OUTCOME / ANALYSIS / REFLECTION

ACTIONS	REFLECTIONS
<p><b>Sports programme</b></p> <ul style="list-style-type: none"> <li>● Sports coordinator and Administrator support implemented</li> <li>● Sports uniform review students &amp; staff</li> <li>● Sports equipment inventory</li> </ul>	<p>Sports coordinator once again this year with a major impact on the numbers participating and in sport which is amazing!. Some financial issues with the collecting of fees. The sport should consider budgeting for students in financial need. <b>To help build numbers of being active a new philosophy shall be considered for 2020 involving breaking sports into PLAY, SPORT and RECREATION. This way there are a wider variety of activities that can better engage students in moving.</b></p> <p>Competitively PNINS had its most successful year winning 19 Super sport banners retaining the overall trophy for the third year.</p>
<p><b>Annual programme determined</b></p> <ul style="list-style-type: none"> <li>● Taradale cultural exchange</li> <li>● AIMS game participation</li> <li>● Investigate new exchange with an intermediate</li> </ul>	<p>All successful events with the Taradale highlighting that parents are nervous about letting their children being billeted. PNINS will host this event in 2020. AIMS grows every year and there needs to be better education with the community based on the Parent survey and number of parents who are concerned when their child is not selected. <b>2020 will see a parent evening prior</b></p>



	to selection.
<p><b>LUNCHTIME sports programmes decided.</b></p> <ul style="list-style-type: none"> <li>• Termly challenges</li> </ul>	<p>After a review it was clear the same students were participating in team sports. There will be a major overall in 2020 with the activities based around play. This means that games such as Rounders, Hit and Run, Tapuwae , Bat Down etc will be used to better engage more students.</p>
<p><b>Cultural groups</b></p> <ul style="list-style-type: none"> <li>• Kapa haka group</li> <li>• Pasifika groups</li> </ul>	<p>All held and were successful.</p>
<p><b>MUSIC SCHOOL</b></p>	
<p><b>Languages</b> after school programme</p>	
<p><b>Ultimate challenges</b></p>	
<p><b>Science festival</b></p> <ul style="list-style-type: none"> <li>• Week long event - Major change for the school</li> <li>• Science Fair participation</li> </ul>	<p>This has evolved over the past two years with a more PNINS focus as the Science community are unable to participate and commit time and resources. This year will be the last to be run by the community organisation.</p>

### ***LOOKING AHEAD, (What's new? or noteworthy)***

1. **AIMS** - Will see a parent evening prior to selection to avoid any potential selection issues.
2. **LUNCHTIME SPORTS** - Activities will be based around play. This means that games such as Rounders, Hit and Run, Tapuwae , Bat Down etc will be used to better engage more students.
3. **SCIENCE & TECHNOLOGY FAIR** - This will be a PNINS based event in 2020.



# LOCAL GOAL 5

To provide for the SOCIAL & EMOTIONAL needs of students

**EXPECTED OUTCOMES:**

- To cater for the social and emotional needs of the pre adolescent students

**ACHIEVEMENT OUTCOME / ANALYSIS / REFLECTION**

ACTION	REFLECTION
<p><b>5 Keys to success</b> - Education plan outlined to all staff and reiterated to families through the necessary.</p> <ul style="list-style-type: none"> <li>• Principal/ DP attendance on the 5 keys programme.</li> </ul>	<p>Attending the conference brought clarity with the You Can Do It/ Social Emotional Learning (SEL) Programme. It was really beneficial to attend the conference led by the founder of 5 Keys/SEL programme. 2020 whole staff PD from the founder presenting to PNINS in PN.</p> <p>The 5 Keys were translated into Maori - signage in Te Tihi was put up - ensuring the 5 Keys were more visual.</p> <p>SEL lessons were introduced in the second half of the year- and taught in each class.</p>
<p><b>PB4L Tier 1 training (Schoolwide)</b></p> <ul style="list-style-type: none"> <li>• <b>Appoint team (Principal, 2 Lead teachers)</b></li> <li>• <b>Conference - Attend PB4L/ YCDI conferences</b></li> <li>• Restorative training - Investigate training for senior leaders to run mediation and restorative sessions. This could be dependent on feedback from the survey.</li> </ul>	<p>The PB4L team attended all the Tier 1 training throughout the year (which was full on learning at times) and a conference increasing their knowledge. Positive rewards were introduced - individual, team and schoolwide - based on the keys. Active supervision was introduced, and a schoolwide matrix for expectations was developed - this blended the 5 Keys and the schoolwide expectations across a variety of settings at PNINS. More work is required on teaching expected behaviours, defining problem behaviors, establishing major and minor behaviours, and identifying responses to misbehavior. A new action plan including this and other PB4 L features will be developed early</p>



	2020. The team will attend network meetings in 2020 and will bring other teachers/support staff into the team to collect data for monitoring an evaluation. DP ran a restorative session for all staff and worked alongside teachers to increase their knowledge - more work required here in 2020.
<b>WELL BEING SURVEY-</b> Twice a year looking at the behaviour of students in regards to safety and learning. <ul style="list-style-type: none"> <li>Getting along survey</li> </ul>	The same survey - with a few extra questions - was used again in 2019 <a href="#">Student Wellbeing Survey summary</a>
<b>HEALTH SURVEY-</b> Completed every 18 months. This will determine and keep up to date with the changing needs of students at this age level.	<b>Not completed and will be a focus for 2020</b>
<b>Life Ed</b> - Investigate the benefits of the programme and the modules.	<b>Life Ed</b> was very successful under the 2019 overview for the year. Greater consideration is required to have stand alone programmes as part of the annual overview.

### **LOOKING AHEAD (What's new? or noteworthy)**

1. **As part of PB4L**, restorative training for all staff will be given and used in everyday practise. All expectations settings to be introduced - more visual displays of these throughout the school.
2. **Health Survey** will be undertaken in 2020 as part of the 18 month cycle.
3. **Well being committee** to develop an Action Plan based on the staff survey



## LOCAL GOAL 6

To encourage an **EFFECTIVE PARTNERSHIP** between the school and its community

### EXPECTED OUTCOMES:

- To introduce to students across both year groups, possible future jobs, course and career choices, and identify pathways to realise their dreams.
- To provide effective transitions from Primary to Intermediate and Intermediate to secondary.
- To strengthen communication between home and school in all aspects of school life.
- To involve whanau and families in their child's learning.

### ACHIEVEMENT OUTCOME / ANALYSIS / REFLECTION

ACTION	REFLECTION
<p><b>LOCAL CURRICULUM</b> - Based on the learner Profile. This will enable a Curriculum Overview for 2019</p>	<p><b>Passport development</b> - so much work has been done on the passport and it is ready to be rolled out in 2020 . All the transition visits, talked and displayed the passport for new students and their whanau. The 2020 curriculum is the roll out plan to show how we will teach students.</p>
<p><b>CAREER EDUCATION</b> - Investigate what current options are being provided for students.</p> <p><b>Community survey</b></p>	<p><b>Term 4 Inquiry</b> was based on Careers and was a massive success with a number of community people sharing their occupation.</p> <p>Has been completed and trends have been identified. <u>Community Survey Summary</u></p>
<p><b>COMMUNITY OF LEARNERS</b> - Meet with the governance team and investigate possible participation. Discuss IES initiative with:</p> <ul style="list-style-type: none"> <li>● Board of Trustees</li> <li>● Staff</li> <li>● Parent community</li> </ul>	<p>Unfortunately, the Governance model was not embraced by the CoL and therefore did not occur. Significant discussion occurred at the end of last year and Rangitane will be holding a hui in February 2020 to discuss a structure of partnership. This would also be worth investigating the BOT involvement.</p>



**Year 9 Meetings at Secondary School -**

These were held with Year 9 Deans. A highlight for this year was having Year 9 students visiting the Ikatere team and discuss their thoughts on transition.

**LOOKING AHEAD**

1. **PASSPORTS** The 2020 curriculum is the roll out plan to show how we will teach students.
2. **COMMUNITY SURVEY** - Completed earlier in the 2020 year.

Hamish Ruawai  
**Principal**  
**31 December 2019**

Ash Gurney  
**Chairperson, Board of Trustees**  
**31 December 2019**