

PIGEON MOUNTAIN PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 1439

Principal: Ian Dickinson

School Address: 22 Wells Road
Bucklands Beach, Auckland

School Postal Address: 22 Wells Road
Bucklands Beach, Auckland

School Phone: 64 9 5349765

School Email: general@pmps.school.nz

Members of the Board of Trustees

Position		How Position Gained	Term Expired/ Expires
M Eades	Chair Person	Elected	May 2022
I Dickinson	Principal ex Offico	Principal	Current
R Spong	Parent Rep	Elected	May 2022
A Palmer	Parent Rep	Elected	May 2022
I Joblin	Parent Rep	Elected	May 2022
B Chan	Parent Rep	Elected	May 2022
G Gao	Parent Rep	Elected	May 2022
A Doughty	Staff Rep	Elected	May 2022

Accountant / Service Provider: Sheryl Lane Chartered Accountant

PIGEON MOUNTAIN PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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Pigeon Mountain Primary School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Mark Herbert Cocks
Full Name of Board Chairperson


Signature of Board Chairperson

29/7/2021
Date:

IAN GAVIN DICKINSON
Full Name of Principal


Signature of Principal

29/7/2021
Date:

Pigeon Mountain Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	5,204,459	4,806,730	4,951,738
Locally Raised Funds	3	141,643	210,924	222,301
Interest income		9,284	13,000	13,942
International Students	4	166,781	211,258	226,714
		<hr/> 5,522,167	<hr/> 5,241,912	<hr/> 5,414,695
Expenses				
Locally Raised Funds	3	57,396	86,332	132,140
International Students	4	17,255	36,000	26,477
Learning Resources	5	2,729,095	2,612,866	2,663,926
Administration	6	180,827	232,219	218,969
Finance		5,390	-	2,867
Property	7	2,252,496	2,116,877	2,120,702
Depreciation		143,504	135,500	134,679
Loss on Disposal of Property, Plant and Equipment		2,302	-	2,000
		<hr/> 5,388,265	<hr/> 5,219,794	<hr/> 5,301,760
Net Surplus / (Deficit) for the year		133,902	22,118	112,935
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/> 133,902	<hr/> <hr/> 22,118	<hr/> <hr/> 112,935

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

Pigeon Mountain Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	<u>1,635,449</u>	<u>1,635,449</u>	<u>1,507,247</u>
Total comprehensive revenue and expense for the year	133,902	22,118	112,935
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	15,267
Equity at 31 December	<u>1,769,351</u>	<u>1,657,567</u>	<u>1,635,449</u>
Retained Earnings	1,769,351	1,657,567	1,635,449
Equity at 31 December	<u>1,769,351</u>	<u>1,657,567</u>	<u>1,635,449</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.

Pigeon Mountain Primary School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	154,953	491,470	512,840
Accounts Receivable	10	184,127	173,000	175,832
GST Receivable		4,293	-	-
Prepayments		20,244	9,000	19,439
Inventories	11	450	1,000	532
Investments	12	745,298	430,000	433,695
		<u>1,109,365</u>	<u>1,104,470</u>	<u>1,142,338</u>
Current Liabilities				
GST Payable		-	10,000	10,092
Accounts Payable	14	223,029	185,000	242,838
Revenue Received in Advance	15	32,378	200,000	212,154
Provision for Cyclical Maintenance	16	38,183	15,000	17,067
Painting Contract Liability - Current Portion	17	28,230	28,000	28,230
Finance Lease Liability - Current Portion		55,408	25,000	25,565
		<u>377,228</u>	<u>463,000</u>	<u>535,946</u>
Working Capital Surplus/(Deficit)		732,137	641,470	606,392
Non-current Assets				
Property, Plant and Equipment	13	1,150,341	1,118,097	1,134,197
		<u>1,150,341</u>	<u>1,118,097</u>	<u>1,134,197</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	10,500	18,000	18,000
Painting Contract Liability	17	41,403	60,000	60,999
Finance Lease Liability	18	61,224	24,000	26,141
		<u>113,127</u>	<u>102,000</u>	<u>105,140</u>
Net Assets		<u><u>1,769,351</u></u>	<u><u>1,657,567</u></u>	<u><u>1,635,449</u></u>
Equity		<u><u>1,769,351</u></u>	<u><u>1,657,567</u></u>	<u><u>1,635,449</u></u>

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

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Pigeon Mountain Primary School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		864,638	766,718	825,700
Locally Raised Funds		83,058	145,434	276,848
International Students		49,928	170,910	234,562
Goods and Services Tax (net)		(14,385)	(92)	14,072
Payments to Employees		(417,915)	(455,383)	(432,517)
Payments to Suppliers		(495,693)	(525,937)	(588,582)
Cyclical Maintenance Payments in the year		(12,176)	(625)	-
Interest Paid		(5,390)	-	(2,867)
Interest Received		12,049	13,989	19,244
Net cash from/(to) Operating Activities		64,114	115,014	346,460
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		4,955	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(54,375)	(136,144)	(41,450)
Purchase of Investments		(311,603)	3,695	(18,907)
Net cash from/(to) Investing Activities		(361,023)	(132,449)	(60,357)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	15,267
Finance Lease Payments		(43,672)	(2,706)	(28,203)
Painting contract payments		(19,596)	(1,229)	(14,793)
Funds Held for Capital Works Projects		-	-	109,620
Net cash from/(to) Financing Activities		(63,268)	(3,935)	81,891
Net increase/(decrease) in cash and cash equivalents		(360,177)	(21,370)	367,994
Cash and cash equivalents at the beginning of the year	9	512,840	512,840	144,846
Cash and cash equivalents at the end of the year	9	152,663	491,470	512,840

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

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

Pigeon Mountain Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

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.

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 carry forward 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.

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 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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

Inventories are consumable items held for sale and comprised 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.

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.

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	30-50 years
Furniture & Fittings	10 years
Office Computers	3 years
Office Equipment	10 years
Plant & Machinery	10 years
Office Furniture & Fittings	10 years
Other Equipment	10 years
Teaching Audio Visual	5 years
Teaching Computers	3 years
Teaching Music	10 years
Teaching Other	10 years
Teaching Sport	10 years
Leased Assets held under finance lease	3 years
Library Resources	12.5% Diminishing value

l) 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.

m) 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.

n) 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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. (If this statement is incorrect please delete)

p) 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.

q) 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).

r) Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, 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.

s) Borrowings

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

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

t) 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.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	734,584	652,963	719,464
Teachers' Salaries Grants	2,281,060	2,152,643	2,221,518
Use of Land and Buildings Grants	2,008,349	1,870,722	1,870,722
Other MoE Grants	180,466	130,402	140,034
	<u>5,204,459</u>	<u>4,806,730</u>	<u>4,951,738</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$ 32,113 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	82,439	103,393	94,687
Activities	50,272	92,740	95,044
Trading	3,703	8,375	25,923
Fundraising	5,229	6,416	6,647
	<u>141,643</u>	<u>210,924</u>	<u>222,301</u>
Expenses			
Activities	46,890	72,834	83,403
Trading	10,506	13,498	43,779
Other Locally Raised Funds Expenditure	-	-	4,958
	<u>57,396</u>	<u>86,332</u>	<u>132,140</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>84,247</u>	<u>124,592</u>	<u>90,161</u>

4. International Student Revenue & Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	22	27	27
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	166,781	211,258	226,714
Expenses			
Advertising	-	3,000	-
Commissions	9,555	10,000	12,869
International Student Levy	-	-	(280)
Employee Benefit - Salaries	7,700	8,000	8,100
Other Expenses	-	15,000	5,788
	17,255	36,000	26,477
<i>Surplus/ (Deficit) for the year International Students</i>	149,526	175,258	200,237

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	59,805	62,930	63,818
Equipment Repairs	-	500	-
Information and Communication Technology	47,717	37,454	42,349
Library Resources	2,047	2,350	1,480
Employee Benefits - Salaries	2,601,326	2,473,202	2,529,973
Staff Development	18,200	36,430	26,306
	2,729,095	2,612,866	2,663,926

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	9,967	7,270	8,115
Board of Trustees Fees	4,785	5,005	4,180
Board of Trustees Expenses	7,764	20,669	31,582
Communication	2,599	3,500	3,164
Consumables	19,590	22,735	21,613
Operating Lease	14,066	40,290	17,129
Other	18,008	27,800	21,442
Employee Benefits - Salaries	85,395	89,800	95,880
Insurance	8,802	8,750	7,745
Service Providers, Contractors and Consultancy	9,851	6,400	8,119
	<u>180,827</u>	<u>232,219</u>	<u>218,969</u>

7. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	72,053	65,350	60,562
Cyclical Maintenance Provision	25,792	30,625	17,134
Grounds	11,650	16,000	13,408
Heat, Light and Water	26,416	28,650	27,603
Repairs and Maintenance	60,747	55,750	80,577
Use of Land and Buildings	2,008,349	1,870,722	1,870,722
Security	2,535	1,680	2,013
Employee Benefits - Salaries	44,954	48,100	48,683
	<u>2,252,496</u>	<u>2,116,877</u>	<u>2,120,702</u>

8. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	21,516	23,000	21,516
Furniture & Fittings	26,774	26,000	25,729
Office Computers	170	1,500	1,603
Office Equipment	310	300	409
Plant & Machinery	16,654	18,050	16,199
Office Furniture & Fittings	1,926	1,500	1,650
Office Equipment	11,769	12,000	11,703
Teaching Audio Visual	5,724	4,000	4,353
Teaching Computers	6,903	13,000	14,706
Teaching Music	440	450	437
Teaching Other	65	100	65
Teaching Sport	796	600	825
Leased Assets	43,818	30,000	28,606
Library Resources	6,639	5,000	6,878
	<u>143,504</u>	<u>135,500</u>	<u>134,679</u>

9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	140,460	489,470	510,642
Bank Call Account	14,493	2,000	2,198
Cash and cash equivalents for Statement of Cash Flows	<u>154,953</u>	<u>491,470</u>	<u>512,840</u>

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	7,810	10,000	12,148
Interest Receivable	724	3,000	3,489
Teacher Salaries Grant Receivable	162,181	160,000	160,195
Banking Staffing Underuse	13,412	-	-
	<u>184,127</u>	<u>173,000</u>	<u>175,832</u>
Receivables from Exchange Transactions	8,534	13,000	15,637
Receivables from Non-Exchange Transactions	175,593	160,000	160,195
	<u>184,127</u>	<u>173,000</u>	<u>175,832</u>

11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	95	500	288
School Uniforms	355	500	244
	<u>450</u>	<u>1,000</u>	<u>532</u>

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	745,298	430,000	433,695
Total Investments	<u>745,298</u>	<u>430,000</u>	<u>433,695</u>

13. Property Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings - School	725,925	-	-	-	(21,516)	704,409
Furniture & Fittings	154,068	16,223	-	-	(26,774)	143,517
Office Computers	75	485	-	-	(170)	390
Office Equipment	1,835	724	-	-	(310)	2,249
Plant & Machinery	76,661	9,494	(215)	-	(16,654)	69,286
Office Furniture & Fittings	8,991	5,128	-	-	(1,926)	12,193
Other Equipment	37,050	3,990	-	-	(11,769)	29,271
Teaching Audio Visual	14,775	9,198	(975)	-	(5,724)	17,274
Teaching Computers	10,592	610	-	-	(6,903)	4,299
Teaching Music	2,851	-	-	-	(440)	2,411
Teaching Other	399	-	-	-	(65)	334
Teaching Sport	1,814	-	-	-	(796)	1,018
Leased Assets	50,697	108,598	-	-	(43,818)	115,477
Library Resources	48,464	8,689	(2,301)	-	(6,639)	48,213
Balance at 31 December 2020	1,134,197	163,139	(3,491)	-	(143,504)	1,150,341

The net carrying value of equipment held under a finance lease is \$ 115,477 (2019: \$50,697)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings - School	1,020,376	(315,967)	704,409
Furniture & Fittings	388,466	(245,100)	143,366
Office Computers	7,015	(6,625)	390
Office Equipment	18,500	(16,251)	2,249
Plant & Machinery	191,836	(122,396)	69,440
Office Furniture & Fittings	33,626	(21,432)	12,194
Other Equipment	112,161	(82,890)	29,271
Teaching Audio Visual	100,679	(83,406)	17,273
Teaching Computers	165,963	(161,663)	4,300
Teaching Music	9,853	(7,442)	2,411
Teaching Other	6,612	(6,278)	334
Teaching Sport	14,463	(13,445)	1,018
Leased Assets	211,564	(96,088)	115,476
Library Resources	142,580	(94,370)	48,210
Balance at 31 December 2020	2,423,694	(1,273,353)	1,150,341

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings - School	747,441	-	-	-	(21,516)	725,925
Furniture & Fittings	158,420	21,377	-	-	(25,729)	154,068
Office Computers	1,678	-	-	-	(1,603)	75
Office Equipment	1,443	801	-	-	(409)	1,835
Plant & Machinery	88,624	4,236	-	-	(16,199)	76,661
Office Furniture & Fittings	10,320	321	-	-	(1,650)	8,991
Other Equipment	48,753	-	-	-	(11,703)	37,050
Teaching Audio Visual	15,006	4,122	-	-	(4,353)	14,775
Teaching Computers	21,449	3,849	-	-	(14,706)	10,592
Teaching Music	2,412	876	-	-	(437)	2,851
Teaching Other	464	-	-	-	(65)	399
Teaching Sport	2,639	-	-	-	(825)	1,814
Leased Assets	20,939	58,364	-	-	(28,606)	50,697
Library Resources	51,474	5,868	(2,000)	-	(6,878)	48,464
Balance at 31 December 2019	1,171,062	99,814	(2,000)	-	(134,679)	1,134,197

The net carrying value of equipment held under a finance lease is \$ 50,697 (2018: \$20,939)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings - School	1,020,376	(294,451)	725,925
Furniture & Fittings	377,004	(222,936)	154,068
Office Computers	6,530	(6,455)	75
Office Equipment	17,776	(15,941)	1,835
Plant & Machinery	186,998	(110,337)	76,661
Office Furniture & Fittings	28,498	(19,507)	8,991
Other Equipment	110,327	(73,277)	37,050
Teaching Audio Visual	119,629	(104,854)	14,775
Teaching Computers	165,352	(154,760)	10,592
Teaching Music	9,853	(7,002)	2,851
Teaching Other	6,612	(6,213)	399
Teaching Sport	14,463	(12,649)	1,814
Leased Assets	102,966	(52,269)	50,697
Library Resources	142,693	(94,229)	48,464
Balance at 31 December 2019	2,309,077	(1,174,880)	1,134,197

14. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	20,022	(20,000)	24,273
Accruals	10,267	20,000	19,799
Banking Staffing Overuse	-	5,000	16,647
Employee Entitlements - Salaries	185,807	170,000	171,290
Employee Entitlements - Leave Accrual	6,933	10,000	10,829
	<u>223,029</u>	<u>185,000</u>	<u>242,838</u>

Payables for Exchange Transactions	223,029	185,000	242,838
	<u>223,029</u>	<u>185,000</u>	<u>242,838</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	17,495	130,000	134,348
Other	14,883	70,000	77,806
	<u>32,378</u>	<u>200,000</u>	<u>212,154</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	35,067	35,067	17,933
Increase/ (decrease) to the Provision During the Year	13,616	(2,067)	17,134
Provision at the End of the Year	<u>48,683</u>	<u>33,000</u>	<u>35,067</u>
Cyclical Maintenance - Current	38,183	15,000	17,067
Cyclical Maintenance - Term	10,500	18,000	18,000
	<u>48,683</u>	<u>33,000</u>	<u>35,067</u>

BDO

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17. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	28,230	28,000	28,230
Non Current Liability	41,403	60,000	60,999
	<u>69,633</u>	<u>88,000</u>	<u>89,229</u>

In 2017 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of \$ 28,230. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	52,962	-	23,714
Later than One Year and no Later than Five Years	65,848	-	27,038
	<u>118,810</u>	<u>-</u>	<u>50,752</u>

19. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Area A & B refurbishment	<i>completed</i>	-	-	-	-	-
Totals		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Represented by:

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 1 and 2 refurbishment	<i>completed</i>	(109,620)	109,620	-	-	-
Area A & B refurbishment	<i>in progress</i>	-	6,900	(8,774)	1,874	-
Totals		<u>(109,620)</u>	<u>116,520</u>	<u>(8,774)</u>	<u>1,874</u>	<u>-</u>

20 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.

21. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,785	4,180
Full-time equivalent members	0.16	0.18
<i>Leadership Team</i>		
Remuneration	306,712	333,194
Full-time equivalent members	2.5	3
Total key management personnel remuneration	311,497	337,374
Total full-time equivalent personnel	2.66	3.18

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

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130 - 140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	1.00	0.00
	1.00	0.00

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

22. Contingencies

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

Holidays Act Compliance - schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed. To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability may exist for the school.

23. Commitments

(a) Capital Commitments

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

(Capital commitments at 31 December 2019: \$ Nil)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

- operating lease for teachers laptops;
- operating lease for administration equipment;
- twelve month contract for cleaning of school

	2020 Actual \$	2019 Actual \$
No later than One Year	60,873	70,905
Later than One Year and No Later than Five Years	-	618
Later than Five Years	-	-
	<u>60,873</u>	<u>71,523</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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	154,953	491,470	512,840
Receivables	184,127	173,000	175,832
Investments - Term Deposits	745,298	430,000	433,695
Total Financial assets measured at amortised cost	<u>1,084,378</u>	<u>1,094,470</u>	<u>1,122,367</u>

Financial liabilities measured at amortised cost

Payables	223,029	185,000	242,838
Finance Leases	116,632	49,000	51,706
Painting Contract Liability	69,633	88,000	89,229
Total Financial Liabilities Measured at Amortised Cost	<u>409,294</u>	<u>322,000</u>	<u>383,773</u>

26. Events After Balance Date

An international student has been granted a refund of \$12,075 for tuition fees paid for 2020 but did not attend due to Covid 19 restrictions.



Analysis of Variance 2020- Valued Outcome Targets

Focus: Standards in Literacy

Strategic Aim: Providing a personalised journey through PMPS which maximises everyone's potential.

Annual Aim: (1.1) Teacher inquiry into practice meets the needs of individuals.

Baseline Data: (Inc. Priority Learners)

- Overall proportion of students achieving At or Above expectation in Writing is the lowest at any point in the past 5 years (80.9%)
- Boys' Achievement in Writing at end of Years 2, 3, 4 and 5 significantly below expected levels (close to one quarter not reaching expectations) and percentage achieving At or Above expectation dropped 5% since 2018

All Students

- 2015- 86% At or Above Expectation
- 2016- 86% At or Above Expectation
- 2017- 86% At or Above Expectation
- 2018- 84% At or Above Expectation
- 2019- 81% At or Above Expectation

Boys' Achievement

- 2015- 80% At or Above Expectation
- 2016- 83% At or Above Expectation
- 2017- 87% At or Above Expectation
- 2018- 83% At or Above Expectation
- 2019- 78% At or Above Expectation

Target:

- To exceed 85% of all students schoolwide who achieve At or Above expectations in writing.
- (Of the 46 Year 2, 3, 4 and 5 boys who achieved Below or Well Below in Writing in 2019) To lift priority boys' achievement in Writing and move 50% of the students to At or Above expectation by the end of 2020.

Success looks like:

- 85% or more of all students schoolwide achieve At or Above expectations in writing
- 50% or more of the 46 Year 2, 3, 4 and 5 boys who achieved Below or Well Below in Writing in 2019 achieve At or Above expectation in the subject at the end of 2020

Actions (What did we do?)

- Weekly needs-based discussions at team level around Priority Learners, including sharing effective Writing practice and professional conversations.
- Regular Priority Learner discussions at team level to articulate progress and enable professional collaboration to lift student achievement.
- Cross-teacher assessment of eASttle samples, leading to termly moderation meetings to ensure eASttle assessment is accurate.
- Team-leader viewing of planning on a termly basis to ensure differentiation is present, and needs of Priority Learners are being met.
- Pursuing parents to attend Student-Led conferences to reach school-wide goal of 100% responses and >90% physical attendance to discuss learning needs.

Outcomes (What happened?)

-85% of more of all students schoolwide achieve At or Above expectations in writing

Whilst the target was not completely achieved, significant progress was made towards reaching 85% of all students achieving At expectations. It is worth noting here was a 2.1% increase in the schoolwide proportion from 2019, whilst an additional 28 students in Years 2-6 who had not previously attended our school joined our roll in 2020. Ten of these 28 students (representing 36% of the new students) were judged to be Below expectations at the end of the year, having been enrolled into year groups 2-6 during the 2020 year.

If the newly added students were removed from the overall figures, the schoolwide percentage of students achieving At or Above expectation becomes 84%. Additionally, the schoolwide proportion of Boys achieving At or Above expectations climbed by 3.7% to 81%.

-50% or more of the 47 Year 2, 3, 4 and 5 boys who achieved Below or Well Below in Writing in 2019 achieve At or Above expectation in the subject at the end of 2020

Overall, this goal was not achieved. Of the 47 students within this group, 20 moved to At expectations in Writing, whilst 27 remained Below or Well Below expectations. This is the equivalent of 43% of students being accelerated to At expectations- 7% short of the target.

Year 2 (Year 3 in 2020)

Of the 10 students in this group, only 2 students (20%) achieved At expectations at the end of the year. Of the 8 students who failed to reach expectations, all except one student has been at PMPS for in excess of 2 complete years, and on average close to 3 years (2.96 yrs).

Year 3 (Year 4 in 2020)

Of the 12 students in this group, only 4 (33%) remain Below expectations at the end of the year. Of these students, all except one have been identified to participate in support programmes (Rainbow Reading, Lexia, ESOL). Only one of the students has been at the school in excess of 2.75 years.

Year 4 (Year 5 in 2020)

Of the 15* students in this group, 8 (53%) are considered Below or Well Below expectations at the end of the year. Six of the students remain at Below expectations. Of these students, Two of the students remain Well Below and have been on in-school support programmes for a number of years, and have been granted ICS funding to address their learning needs. The average length of time spent by these students at PMPS is 3.88 years.

*2 of these students are classified as Foreign Fee Paying students.

Year 5 (Year 6 in 2020)

Of the 10* students in this group, 7 (70%) remain Below expectations at the end of the year. The average length of time spent by these students at PMPS is 3.26 years.

*1 of these students are classified as Foreign Fee Paying students.

Team Distribution

Puriri (5 students)- 2 students now At or Above expectations, 3 remain Below or Well Below

Manuka (4 students)- 4 remain Below or Well Below

Pohutukawa (1 student)- Student remains Below expectations

Kauri (10 students)- 4 students now At expectations, 6 remain Below or Well Below

Titoki (14 students)- 5 students now At expectations, 9 remain Below or Well Below

Kahikatea (13 students)- 9 students now At expectations, 4 remain Below or Well Below

Reasons for the Variance (Why did it happen?)

Puriri (5 students)

MZ 3 Still B- Has made no movement in sub-levels but has made some progress in his ability to select more varied topics to write about. However MZ becomes fixated on a topic, has trouble gathering and processing thoughts, starting work and staying on task. **A referral has been made to RTLB for 2021.**

AM 3 Still B- Began at 1A and is now working at 2B (improvement of 1 sub-level). Although AM is At in December 2020, he is not strong at this level. Has difficulty with selecting and using the correct grammar and often simple words are left out and stories do not make sense. **Has become more focused but lack of engagement in the writing process is holding student back.**

JH 3 Still B- Is able to choose ideas and write simple stories. Needs to become more engaged with the writing process and use detail and good word selection. Has a severe speech problem and this may be a problem in articulating thoughts written and orally. Has had three sessions with a speech and language specialist at school. **I have suggested private speech therapists in the area for mum to contact and student is receiving TA support.**

JG 3 Now At- Has found a genre that they like to write with and has written several graphic novel type stories. Can select topics and words with more ease. **A focused, quiet environment and high expectations have helped.**

JQ 3 Now At- As student's knowledge of English has grown, so has ability to write a well thought out story. Having a planning format to refer to has helped. **Descriptive word lists have worked well.**

Manuka (4 students)

DV 6 Still B- Has moved from 1B to 1A (improvement of 2 sub-levels) by gaining 4 more points in the second eASTTle test. Has a much better understanding of basic sentence punctuation and can use it with much more independence. This is due to consistent focus on this. Confidence was a barrier. Has grown in confidence and is willing to try independently. Used to be very reluctant to attempt new spelling words but will now attempt. Also attends ESOL class. **Understanding that making mistakes is part of the learning process was a good step.**

KW 6 Still B- English is second language. When KW came to my class, student was still learning letter and blend sounds. Writing has remained at a 1B level but has gone from writing single words or copying words to thinking of, and writing own sentences and spelling some high frequency words correctly. Attends ESOL class. The main barrier for student was the language barrier being so large. **A consistent approach with learning high frequency words and communication with mum who also practised the words at home was helpful.**

NK 6 Still B- Is now writing more ideas independently and has made some progress with punctuation. Has not attended ESOL or had any extra support this year. Engagement levels in writing time has improved. **Being able to generate ideas with other students before and during the writing process has helped.**

KM 9 Still B- Has stayed at 1B but gained another 2 points in the second eASTTle test. Has a better understanding of how to structure writing and attempts to spell more unknown words. As student's reading has improved a lot and has become more confident in attempts to do things independently, this has shown through his writing. **A barrier in the two eASTTle tests was not clearly understanding the writing prompts, this meant that student struggled with his ideas and spent majority of the writing time thinking about what to write about.**

Kahikatea (13 students)

LW 20 Still B- Has moved from a 2B to 2A (improvement of 2 sub-levels) which is just below At. Has difficulty writing and getting ideas down. Often says he doesn't know what to write. Copes better with writing about own experiences and needs a lot of input with vocabulary

and specific models of writing. Reading has progressed and I think writing will follow. **Lexia, Rainbow Reading and ESOL classes are helping.**

AM 20 Now At- Has made huge progress since last year and is just starting to enjoy writing. Has more confidence in his ability to write. Student is proud of what they have achieved. **Lexia, Rainbow Reading and ESOL classes are helping**

JT 20 Still B- Has moved from 1A to 2P (improvement of 2 sub-levels). Is a reluctant writer who writes the bare minimum. Needs help to proofread and add punctuation. **Brainstorming vocabulary and modelling have helped student to follow and create writing.**

JT 20 Now At- Is a capable writer although this does not always reflect in finished work. **Lacks motivation to write about certain things, it is difficult to find what student likes to write about, but when interested, student is capable.**

JT 21 Now At- Is a keen and creative writer who can come up with own ideas and write about a topic easily. Sentence structure is what lets finished product down as sentences do not make sense sometimes due to his confusion with English rules. **When student takes time and writes slowly student is able to identify mistakes and edit them.**

RW 21 Now At- Has improved greatly this year from only writing one sentence at the start of the year to being able to write longer stories. Is getting better at thinking of own ideas when writing and then expanding them into sentences. **A barrier is that student forgets to include punctuation even after focusing on it all year.**

KM 21 Now At- Student is slow to get started when writing but speed has improved this year. Has made progress in being creative when writing and expanding on ideas. A barrier is confidence in self and ability to write. Enjoys writing own creative stories, and the focus on punctuation in class has helped student to remember to use it.

CH 21 Now At- At the start of the year student was unable to think of own ideas when it came to writing. After working with his RTL, and finding ways to motivate student, has improved greatly and can now sit and write a story of own. A barrier was always confidence in self. With first RTL meeting student told RTL that writing was not enjoyed because perception was that student was not good at it, but at most recent meeting with the RTL student said they thought they were better now than at the start of the year. **I worked a lot on building up confidence in writing this year which I think has helped.**

SE 23 Still B- Student has moved from 1P to 2P (improvement of 3 sub-levels) during the year. Is still very slow to start and seems to be more concerned about other's work than own. Not able to remain focused and even though a lot of modelling and individual attention takes place, student still does not seem to take many things on board. Student has improved on the structure of his writing, moving from 1P to 2A and his spelling, moving from 1A to 3P. **Punctuation has moved down from 2B to 1B which is noticeable as student still writes name of people without using a capital letter.**

FM 24 Now At- Student has made good progress in writing this term. Is making a conscious effort to remain focused during writing and this has allowed student to make serious improvements to his writing. Is forming good writing habits by creating a clear plan before producing a piece of writing so that student has something to refer to. **Is also structuring his writing into basic paragraphs and seeking opportunities to enhance writing by using a thesaurus.**

AY 24 Now At- Has made some progress in writing this term however the work produced fluctuates week to week. Is now utilizing a detailed plan to help structure writing; student also uses this so that they have something to refer to during the producing stage. **Is beginning to structure writing into paragraphs and use more interesting words to add detail and enhance ideas.**

KZ 24 Now At- Student has made some progress in writing this term however the work produced varies greatly due to the effort put in. Group warm ups, word banks and class brainstorms have helped student to generate ideas and use more interesting vocab. Is beginning to add more detail and vocabulary independently. **Still needs to be reminded about punctuation and spends the majority of editing time attending to grammar and punctuation errors instead of using this time to enhance sentences. This could be a goal for next year.**

AA 24 Still B- While student has made some progress, unfortunately has not made enough progress to move from Below to At. Student is able to form simple sentences related to a topic and using basic punctuation but finds it difficult to independently add detail and vocabulary to this. While group warm ups and class brainstorms have helped succeed in group setting, student is finding it difficult to translate this learning to own writing. **Potentially look into getting an RTLB for next year as I feel there might be something underlying.**

Titoki (13 Students)

SC 17 Still WB- Student has improved the shape and size of their writing this year and it is much more legible. Student is beginning to sound out words with one to one support. Can recognise and count numbers to 100. Barriers: Student is challenged by ADHD, ASD and developmental delays. Student also has great difficulty with memory. What was successful: Using high interest topics like his family animals or Harry Potter to write (designed by Teacher aid through one to one discussion) or read about was very successful in engaging student. The use of reading eggs, early words programme with TA. **Using concrete materials and small slots of learning time and then brain breaks was helpful.**

HH 17 Still WB- Student has moved from 1B to 1P in writing unaided (1 sub-level improvement). Barriers: Student scored a 6 on the dyslexia scale which is considered extreme dyslexia. Also scored highly on a scale for word knowledge. Student is quite intelligent and verbal with his peers in a social setting but lacks confidence in a learning situation. What was successful: Using talk to text to build independence. Trying to find ways of getting student to achieve at the same levels as the other students by giving aids to support him. One to one support to develop ideas was great but not always possible. Creative things brought out the best in the student. **More success when student could write about imaginative things (on computer using talk to text) and then illustrate.**

VV 17 Still B- Has moved from 2B to 2A (improvement of 2 sub-levels). Barriers: Seems to have huge difficulty staying focused. Is quite able to write a piece of writing. However due to being ESOL, has great difficulty proofreading for sentence fluency. What was successful: Using a wobbly chair, one to one support. Writing about science topics that student is interested in. **Direct teaching around sentence structure.**

BM 17 Now At- Has moved from 2B to 3B then to 3P (improvement of 4 sub-levels). Barriers: For student it was a lot about spelling, handwriting and improving confidence. What was successful: Direct teaching around sentence structure. Is learning to read over work when it is finished to ensure it sounds correct. Direct teaching around figurative language, organisation of ideas and adding supporting details to ideas. Lexia. Handwriting homework. **I sent home the old spelling level lists for student to learn a bit at a time.**

BY 19 Still B- Has gone down from 2P to 2B on eASttle although was considered to be WB at the end of 2019. Barriers: ELLS learner, who found the prompt in the assessment difficult. Does still need support to formulate ideas as these don't come easily on their own due to lack of life time NZ experiences. What was successful: Writing ability in class is not reflected in eASttle result, and shows evidence of better ideas. **Student's vocabulary has improved through using Google translate and getting student to make use of word banks. Also making use of pictures to assist idea formation.**

IU 19 Now At- Has gone from 2P to 3B (improvement of 2 sub-levels) on eASttle, although ability in class is stronger than these results reflect. Barriers: Still struggling a little with idea generation. What was successful: **Vocabulary and spelling have improved with targeting use of good words and focusing on word banks and use of free writing.**

YJ 19 Now At- Has gone from 2P to 3B (improvement of 2 sub-levels) on eASttle, he writes more confidently when it is not an assessment. Barriers: His challenge is still on vocabulary and spelling. He is still on Rainbow reading and reading more will build this area and improve his spelling. What was successful: **He is able to organise his ideas better, maybe as a result of working on shared brainstorming and teacher modelling.**

OL 19 Still B- Incremental progress: Went down from 2P to 1P (fall of 3 sub-levels) on eASttle, not sure of why the steady drop as this is not shown in his class work. Barriers: Lacks confidence in himself when writing independently, especially when having got used to working in small group situations. Needs to be supported with idea generation. What was successful: **He is beginning to show wider use of vocabulary and getting used to spelling rules.**

SOY 19 Still B- Student went from 1B to 1P (improvement of 1 sub-level). Barriers: Student finds it difficult to function on his own. Has relied heavily on classmates to assist and maybe this has resulted in student not taking responsibility for own learning. Does not get any support from home and his parents seem to do little to reinforce and consolidate things the student finds challenging. Is not confident to share ideas verbally. What was successful: Student likes to choose what they want to write as far as the topic goes and has made progress in free writes where attempts to work independently are made. **Does not perform well in assessment situations.**

MB 22 Still B- Went from 1A to 2B (improvement of 1 sub-level). Student is able to sound out words using dominant sounds. Student repeats spelling attempts throughout work enabling them to speed up writing and write longer paragraphs during the given time. Barriers: ESOL student, reluctant writer, change in teachers T4, home learning during COVID lockdown. What was successful: Enabling student to write about topics that are of interest to self and the class. Lots of class discussions. Allowing student to sit by teacher while writing. **Pair and self assessment against the learning intention.**

JG 22 Still B- Incremental progress: Stayed at 2B. Is able to sound out words using dominant sounds. Repeats spelling attempts throughout work enabling them to speed up writing and write longer paragraphs during the given time. When prompted by the teacher, is able to check work for punctuation, spelling and grammar. Barriers: Rainbow reading interruptions during writing time, wants to complete work quickly, change in teachers T4, home learning during COVID lockdown. What was successful: Enabling student to write about topics that are of interest to self and the class. Lots of class discussions. Allowing student to sit by me while writing. **Pair and self assessment against the learning intention.**

VW 22 Now At- Stayed at 3B this year. Bookwork doesn't reflect test results. Barriers: Rainbow reading interruptions during writing time, change in teachers T4, home learning during COVID lockdown. What was successful: Enabling student to write about topics that are of interest to self and the class. Lots of class discussions. Allowing student to sit by me while writing. **Pair and self assessment against the learning intention.**

AS 22 Now Above- Was marked as 3P mid year and now 3B (fall of 1 sub-level). Book work doesn't reflect test results. Student tests quite high compared to the work during class time. Barriers: Behaviour- Self harm has stopped student producing quality work, interruptions out of the classroom to speak to someone, change in teachers T4, home learning during COVID lockdown. What was successful: Enabling student to write about topics that are of interest to self and the class. Lots of class discussions. Allowing student to sit by me while writing. **Pair and self assessment against the learning intention.**

YK 13 Still B- Overall, attitude was an element that affected student's learning. Self-motivation and confidence was lacking in a big way, especially in writing. English is second language. When supported one-on-one, and scaffolded directly with the steps involved in his learning, student's motivation was much better. **His independent writing was typically brief.**

AF 14 Now At- Student loves writing, is full of ideas and is very responsive to the feedback given. **Student found it hard to focus on the purpose they are writing for, and with the help of teacher modelling they have been able to cross this barrier.**

TM 14 Still B- Student is still at Below but he has made some progress. Has moved up by 2 sub levels, from 1P to 2B. Student is now able to focus on the purpose they are writing for. I have worked with student on how to develop ideas and student is adding more details to his writing. **Next steps are to improve spelling and using descriptive language to add more details.**

GA 14 Now At- Student has worked hard with his writing this year. Was very focused during the lockdown and made sure all writing tasks were finished on time. **I have helped student to write different kinds of sentences using correct punctuation and student has practised this skill.**

TW 15 Still B- Student has shown improvement in developing ideas when writing. At first student found it hard to come up with ideas and was lacking inspiration. Now finds it easier to develop ideas. Student finds it hard to make connections and as they are an ESOL student. Structure of sentences is lacking. **I have worked with student on punctuation and verb tense but once they start writing student just wants to get it on paper with no structure.**

EK 15 Now At- Student has made great progress in writing. Student is using paragraphs with little support from the teacher. I have been explicitly teaching student how to brainstorm and pick ideas to write about. This has also been a way to teach writing in paragraphs. Is more motivated now to write, before I noticed the student lacked interest. **Is using correct punctuation and sentence structure. The language used is also correct for different purposes.**

AD 16 Now At- Student has shown some great improvement in his writing and has improved in overall engagement. Student moved from 2P to 3P (improvement of 3 sub-levels). What was successful for student was having a wide range of options for writing. Student also really enjoyed collaborative writing, particularly when we did it on a Google Doc. **Student is not very self-motivated so seeing others working on the same doc would often help give ideas and prompt to get started.**

YJ 16 Still B- Although student has not increased to an At, he moved from a 1P (technically a WB) to a 2P (improvement of 3 sub-levels). There have been a few barriers for student, I referred them to an RTLB earlier this year and there are issues with language (there was a bilingual assessment done) and with focus and attention. Student attends ESOL, has done Lexia and will have an RTLB transition for intermediate. Student is not very self motivated, but works well with lots of encouragement and someone working alongside. **Student has a much more positive attitude towards school, although student didn't engage with learning as much as he should have during lockdown.**

JW 16 Still B- Although student has not increased to an At, he moved from a 2B to a 3B (improvement of 3 sub-levels). He is just one sub level off an At. Student attends ESOL and still needs quite a bit of help with English. Is a shy student and struggles to understand what is happening at times. **Progress is down to work with ESOL, Lexia and collaborative**

work in the classroom. Again lots of explicit instruction and modelling has been beneficial for student.

EG 16 Still B- Although student has not increased to an At, he moved from a 1B (technically WB) to a 3B (improvement of 6 sub-levels). That is significant progress. Has made this progress through lots of sitting alongside and collaborative work. Needs lots of explicit modelling and explaining. Student struggles to follow instructions and to stay on task. There are learning barriers for student and has had an RTLB previously in Year 3. **Did not participate much at all during lockdown. Thrives on positive praise and attention**

Pohutukawa (1 student)

AC 11 Still B- Student is struggling to retain important information. Has a sound knowledge of the spelling of words and excelled in this area. Student finds it difficult to use the correct sentence structures because of Mandarin being first language. Child is not exposed to English at home, therefore he does not get a chance to speak English other than at school. Student has some good ideas, but finds it difficult to organise them into compound sentences. **Student also has a speech problem and it is very hard to understand. I have spoken to mum about this, and recommended Chattertots Speech & Language Therapy to her. She is prepared to take him there to be assessed.**

Evaluation (Where to next?)

When eAstle shifts are taken into account, only 12 of the 47 students did not make any measurable progress. This translates to 74% of all Priority Learners identified at the start of the year having made measurable positive progress- even though this may not have resulted in a shift from Below expectation to At expectations. Of these 12 students, a number of underlying situations and challenges are present;

- 5 of the 12 attend ELLs sessions and English is not their first language
- 2 of the 12 students are likely to be engaging with RTLB in 2021, indicating there may be wider learning issues to overcome
- 2 of the 12 students are participating in, or will be participating in Speech and Language therapy
- 1 of the 12 students is likely to be the focus of an ORRs application in 2021 for a number of learning issues

Overall, boys' writing saw an improvement in the number of students reaching or exceeding expectations in 2020. The majority of students who were part of the Priority Learner group who did not reach expectations, made significant measurable progress. These students will remain a focus in 2021, and part of our planning is to transition these students across classes and provide 2020 and 2021 teachers the opportunity to transfer important learning information in order to continue the gains which have been made this year.

Part of the Literacy Leader/ Unit Holder remit for 2021 will also be widened to ensure there are clear responsibilities for the post holder(s) and KPIs to guide their work, to ensure the roles are focusing more clearly on student outcomes rather than administration of the subject role and management of learning resources.

Video-enhanced Peer Coaching will be a key component of the Professional Development cycle in 2021, and school will be developing the practice further with a trial group with a view to spreading this self-evaluative tool to all teachers at some point in the new academic year.



Analysis of Variance 2020- Valued Outcome Targets

Focus: Student Wellbeing

Strategic Aim: We aim to be growing the wellbeing of all in our community

Annual Aim: Wellbeing is enhanced, taught and measured.

Baseline Data: 5 Key Indicators

Indicator 1: PB4L records indicate a fall in 'moderate' and 'severe' behaviour events being recorded on eTap (for equivalent terms in 2019)

Indicator 2: Wellbeing at School Survey 'At school, I am taught how to manage my feelings' to increase agree/ agree strongly responses by 10%
(2018 response- 76%, 2019 response- 77%, 2020 target >86%)

Indicator 3: Wellbeing at School Survey 'I can say how I am feeling when I need to' to increase agree/ agree strongly responses by 10%
(2018 response- 73%, 2019 response- 77%, 2020 target >86%)

Indicator 4: 2020 Community Survey 'Good pastoral care is provided for children' to increase agree/ agree strongly responses by 10%
(2016 response- 70%, 2018 response- 79%, 2020 target >88%)

Indicator 5: Attendance data (for equivalent weeks in 2018 and 2019) is higher 70% of the time

Target: By the end of the 2020 academic year, school has reached 5 key Wellbeing indicator goals.

Success looks like:

- Reduction in number of severe and moderate behaviour events being recorded on eTap on term-by-term basis when compared to 2019 records
- Over 86% of students agree or strongly agree with the statement 'At school, I am taught how to manage my feelings' in 2020 NZCER Wellbeing Survey
- Over 86% of students agree or strongly agree with the statement 'I can say how I am feeling when I need to' in 2020 NZCER Wellbeing Survey
- Over 88% of respondents agree or strongly agree with the statement 'Good pastoral care is provided for children' in 2020 NZCER Wellbeing Survey
- 2020 Student attendance data is higher than 2018 and 2019 equivalent periods in 70% or more of weeks

Actions (What did we do?)

Having a Wellbeing focus as a Strategic Goal on the 2020 Strategic Plan was a move which ensured that Wellbeing remained high on our school agenda throughout the year, resulting in a range of actions throughout the year.

- Termly PB4L updates; strategic implementation of PB4L initiatives, reviewing of PB4L entries and discussion about patterns and trends.
- Weekly PB4L driving committee meeting
- Ongoing weekly PB4L assemblies on Monday mornings
- Wellbeing Surveys (during and after Lockdown periods)
- Replacement of Student-Led Conferences with Online Wellbeing Conferences
- Development of PB4L Lessons, and distributed around school for classrooms
- Purchase of Wellbeing resources, including Circle Time resources to provide PLD for teachers
- PLD sessions to embed new resources and practices in classrooms
- Wellbeing team attending PLD, conferences and training in Wellbeing practices through year

- Regular communication of attendance rates to community, particularly following lockdown periods to encourage return to school
- Reporting of attendance rates to BoT on monthly basis
- Online Digital Citizenship and Wellbeing session held for parents

A number of the school-wide community events which would have normally be held were postponed owing to COVID and restrictions on gatherings. Events such as 'Special Blokes' and 'Special Ladies' breakfasts were unable to be held, and the practice of requesting that parents stay outside of school, whilst well respected and enacted, was not conducive to our strategic initiative 1.3.

Outcomes (What happened?)

-Reduction in number of severe and moderate behaviour events being recorded on eTap on term-by-term basis when compared to 2019 records

2019- Major (29%), Minor (45%), Repeated Minor (26%) based on 239 entries

2020- Major (42%), Minor (41%), Repeated Minor (17%) based on 384 entries to mid-November.

-Wellbeing at School Survey 'At school, I am taught how to manage my feelings' to increase agree/ agree strongly responses by 10%

(2018 response- 76%, 2019 response- 77%, 2020 target >86%)

2020 Kauri- 84%

2020 Titoki- 76%

2020 Kahikatea- 74%

-Wellbeing at School Survey 'I can say how I am feeling when I need to' to increase agree/ agree strongly responses by 10%

(2018 response- 73%, 2019 response- 77%, 2020 target >86%)

2020 Kauri- 72%

2020 Titoki- 68%

2020 Kahikatea- 63%

-2020 Community Survey 'Good pastoral care is provided for children' to increase agree/ agree strongly responses by 10%

(2016 response- 70%, 2018 response- 79%, 2020 target >88%)

Owing to COVID and a number of other wellbeing related surveys being shared in 2020, the school-wide community survey was postponed until 2021.

-Attendance data (for equivalent weeks in 2018 and 2019) is higher 70% of the time

COVID-19 created a very disrupted year and this impacted greatly on attendance, meaning direct comparisons were not possible. However, through recording attendance to the board in light of 2 periods of lockdown, the following trends and patterns were noted;

-Term 1 average attendance (86.9%) was significantly lower than the equivalent term in 2019 owing to the escalating global situation of COVID-19

-After the initial week returning from lockdown in May, the Term 2 average attendance (93.8%) was higher than the equivalent term in 2019 (92.2%)

-Prior to the second lockdown period in August, the Term 3 average attendance (96.9%) was higher than the equivalent term in 2019 (93.2%)

-In the initial 4 weeks of Term 4, attendance (95.8%) was higher than the Term 4 average for 2019 (93.2%), and for the equivalent 4 week period in 2019 (94.4%)

Reasons for the Variance (Why did it happen?)

-Reduction in number of severe and moderate behaviour events being recorded on eTap on term-by-term basis when compared to 2019 records

Whilst the proportion of entries reflected a greater number and fraction of major behaviours, a number of other factors influenced this change. PLD in 2020 has ensured there is a clearer collective understanding of what behaviours can be classified as Major. In addition, teachers have become more adept at entering behaviours- this routine was not fully established in 2019.

The 2020 data is now a more accurate baseline for continuing this indicator into 2021.

-Wellbeing at School Survey 'At school, I am taught how to manage my feelings' to increase agree/ agree strongly responses by 10%

Responses from the 2020 survey were divided into the 3 teaching teams to identify any discrepancies across the groups. Whilst two teams came close to replicating the 2019 proportions of those who agreed or strongly agreed with the statement, it was clear that one of the syndicates were very close to attaining the target established at the start of the year.

-Wellbeing at School Survey 'I can say how I am feeling when I need to' to increase agree/ agree strongly responses by 10%

There was a notable drop from the previous year's overall rating for agree/ strongly agree. Since the start of T3 of 2020, more frequent PLD and resourcing has been committed to developing Circle Time activities. This is also linked to the impact of COVID-19 and the periods of lockdown where children have had sizable lengths of time off school, being taught through distance learning. During the remainder of the year, and through 2020, there is more PLD and focus on Circle Time principles planned to bridge this gap.

-2020 Community Survey 'Good pastoral care is provided for children' to increase agree/ agree strongly responses by 10%

Owing to COVID and a number of other wellbeing related surveys being shared in 2020, the school-wide community survey was postponed until 2021.

-Attendance data (for equivalent weeks in 2018 and 2019) is higher 70% of the time

There were many positives when 2019 and 2020 attendance rates (term for term, outside of COVID periods) were compared.

Evaluation (Where to next?)

In the hope that 2021 is a more settled year, the goals set out above will remain into the new academic year. The year will feature the Wellbeing@School student survey, and a community-wide school survey, providing measures of progress for this valued-outcome goal.

Pigeon Mountain Primary School

Kiwisport

For the year ended 31 December 2020

Kiwisport is a Government funding initiative to support students participation in organised sport. In 2020, the school received total Kiwisport funding of \$7,862. The funding was spent on basketball coaching and a schoolwide dance programme.

Further expenditure was made on replacing sporting equipment in the school, namely balls, batons, bibs and cones/field markers.

The number of students participating in organised sport remained at 100% of the school roll.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PIGEON MOUNTAIN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Pigeon Mountain School (the School). The Auditor-General has appointed me, Blair Stanley, using the staff and resources of BDO Auckland, 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 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 29th July 2021 This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Blair Stanley
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand