

# EAST TAMAKI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1264

**Principal:** Sarah Mirams

**School Address:** 196 Preston Road, Otara Auckland

**School Postal Address:** P O BOX 58035, Botany Manukau 2163

**School Phone:** 09-274-9246

**School Email:** [office@easttamki.school.nz](mailto:office@easttamki.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Sarah Mirams	Principal		
Ianny Greig-Pori	Chairperson	Elected	Apr-22
Kimberley Atkinson	Staff Rep	Elected	Apr-22
Gloria Prasad	Board Member	Elected	Apr-22
Siona Ah-Shaw	Board Member	Elected	Apr-22
Angeline Deepa Nara	Board Member	Elected	Apr-22

#### Accountant / Service Provider:

M & M Accounting and Business Consultants Limited

# EAST TAMAKI SCHOOL

Annual Report - For the year ended 31 December 2019

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# East Tamaki School

## Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

Tanny Greig-Bri  
Full Name of Board Chairperson

Sarah Mirams  
Full Name of Principal

[Signature]  
Signature of Board Chairperson

[Signature]  
Signature of Principal

16/6/20  
Date:

16/6/20  
Date:

**East Tamaki School****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	2,261,748	2,154,875	2,390,775
Locally Raised Funds	3	61,825	93,950	87,231
Interest income		10,684	10,000	18,313
		<hr/>	<hr/>	<hr/>
		2,334,257	2,258,825	2,496,319
<b>Expenses</b>				
Locally Raised Funds	3	24,453	16,500	11,283
Learning Resources	4	1,328,035	1,197,090	1,384,172
Administration	5	150,222	164,198	147,187
Finance		923	1,000	1,020
Property	6	944,559	781,690	788,777
Depreciation	7	159,084	172,000	150,769
Loss on Disposal of Property, Plant and Equipment		-	-	11,433
		<hr/>	<hr/>	<hr/>
		2,607,276	2,332,478	2,494,641
<b>Net Surplus / (Deficit) for the year</b>		(273,019)	(73,653)	1,678
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		(273,019)	(73,653)	1,678

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



# East Tamaki School

## 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>		1,255,216	1,255,216	1,253,538
Total comprehensive revenue and expense for the year		(273,019)	(73,653)	1,678
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>	23	982,197	1,181,563	1,255,216
Retained Earnings		982,197	1,181,563	1,255,216
Reserves		-	-	-
<b>Equity at 31 December</b>		982,197	1,181,563	1,255,216

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.

# East Tamaki School

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	105,574	130,535	367,634
Accounts Receivable	9	81,282	88,500	104,394
GST Receivable		2,687	10,000	10,385
Prepayments		4,570	2,000	1,762
Inventories	10	12,995	15,000	15,139
Investments	11	250,321	300,000	401,021
Funds held for Capital Works Projects	17	7,051	-	-
		464,480	546,035	900,335
<b>Current Liabilities</b>				
Accounts Payable	13	112,608	149,930	147,098
Revenue Received in Advance	14	-	1,000	811
Provision for Cyclical Maintenance	15	-	-	12,050
Finance Lease Liability - Current Portion	16	5,516	4,684	5,342
Funds held for Capital Works Projects	17	-	-	170,783
		118,124	155,614	336,084
<b>Working Capital Surplus/(Deficit)</b>		346,356	390,421	564,251
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	731,507	882,953	772,952
		731,507	882,953	772,952
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	93,278	89,394	76,930
Finance Lease Liability	16	2,388	2,417	5,057
		95,666	91,811	81,987
<b>Net Assets</b>		982,197	1,181,563	1,255,216
<b>Equity</b>	23	982,197	1,181,563	1,255,216

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

# East Tamaki School

## 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		620,493	592,829	647,595
Locally Raised Funds		61,014	94,139	81,394
Goods and Services Tax (net)		7,698	385	7,372
Payments to Employees		(286,672)	(263,528)	(314,242)
Payments to Suppliers		(474,271)	(258,022)	(303,822)
Cyclical Maintenance Payments in the year		(12,828)	(14,586)	-
Interest Paid		(923)	(1,000)	(1,020)
Interest Received		14,807	11,855	15,881
Net cash from Operating Activities		(70,682)	162,072	133,158
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(158,066)	(326,111)	(111,248)
Purchase of Investments		-	-	(101,021)
Proceeds from Sale of Investments		150,700	101,021	-
Net cash from Investing Activities		(7,366)	(225,090)	(212,269)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(6,178)	(3,298)	(5,341)
Funds Held for Capital Works Projects		(177,834)	(170,783)	188,748
Net cash from Financing Activities		(184,012)	(174,081)	183,407
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(262,060)</b>	<b>(237,099)</b>	<b>104,296</b>
Cash and cash equivalents at the beginning of the year	8	367,634	367,634	263,338
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>105,574</b>	<b>130,535</b>	<b>367,634</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..

# East Tamaki School

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

East Tamaki School is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

###### **Standard early adopted**

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in note 27.

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.



Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at notes.

#### **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 notes.

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

##### **Other Grants**

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

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

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

##### **Interest Revenue**

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

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

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

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

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

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

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

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

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

#### **h) Accounts Receivable**

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

#### **Prior Year Policy**

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

#### **i) Inventories**

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

#### **j) Investments**

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

#### **Prior Year Policy**

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

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

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

#### **k) Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.



**Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

**Depreciation**

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–33 years
Furniture and equipment	5–10 years
Information and communication technology	3–5 years
Leased assets held under a 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, annual leave earned to but not yet taken at balance date.

**o) Provision for Cyclical Maintenance**

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

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

**p) Financial Assets and Liabilities**

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

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

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

**q) 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.

**r) Budget Figures**

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

**s) Services received in-kind**

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

## 2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	496,235	487,075	540,117
Teachers' Salaries Grants	1,053,169	955,500	1,123,058
Use of Land and Buildings Grants	584,685	620,000	606,667
Resource Teachers Learning and Behaviour Grants	7,794	5,000	1,878
Other MoE Grants	119,865	87,300	119,055
	<b>2,261,748</b>	<b>2,154,875</b>	<b>2,390,775</b>

## 3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	30,507	73,000	28,616
Grants	6,955	-	42,161
Activities	9,487	7,000	2,643
Trading	11,926	10,600	9,747
Fundraising	1,553	-	1,899
Other Revenue	1,397	3,350	2,165
	<b>61,825</b>	<b>93,950</b>	<b>87,231</b>
<b>Expenses</b>			
Activities	11,844	7,000	2,642
Trading	11,345	7,000	6,339
Fundraising (Costs of Raising Funds)	87	500	130
Other Locally Raised Funds Expenditure	1,177	2,000	2,172
	<b>24,453</b>	<b>16,500</b>	<b>11,283</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>37,372</b>	<b>77,450</b>	<b>75,948</b>



#### 4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	37,457	67,290	37,652
Library Resources	1,178	300	708
Employee Benefits - Salaries	1,262,685	1,100,500	1,322,234
Staff Development	26,715	29,000	23,578
	<u>1,328,035</u>	<u>1,197,090</u>	<u>1,384,172</u>

#### 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,790	5,930	5,760
Board of Trustees Fees	3,015	3,000	2,740
Board of Trustees Expenses	3,981	6,000	1,775
Communication	2,857	5,200	5,710
Consumables	13,253	15,000	11,075
Operating Lease	900	2,000	2,718
Other	21,363	19,320	19,987
Employee Benefits - Salaries	78,652	88,000	77,200
Insurance	4,160	3,500	4,222
Service Providers, Contractors and Consultancy	16,251	16,248	16,000
	<u>150,222</u>	<u>164,198</u>	<u>147,187</u>

#### 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,328	14,000	9,550
Consultancy and Contract Services	31,962	32,000	33,825
Cyclical Maintenance Provision	17,126	15,000	15,000
Grounds	9,089	7,000	11,515
Heat, Light and Water	19,785	21,000	17,689
Repairs and Maintenance	225,138	32,690	53,003
Use of Land and Buildings	584,685	620,000	606,667
Security	9,491	8,000	8,531
Employee Benefits - Salaries	36,955	32,000	32,997
	<u>944,559</u>	<u>781,690</u>	<u>788,777</u>

## 7. Depreciation

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Buildings - School	57,658	62,740	56,740
Furniture and Equipment	49,855	55,882	51,215
Information and Communication Technology	42,867	41,945	35,278
Leased Assets	6,106	8,989	5,467
Library Resources	2,598	2,444	2,069
	<u>159,084</u>	<u>172,000</u>	<u>150,769</u>

## 8. Cash and Cash Equivalents

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Bank Current Account	105,574	128,535	267,445
Bank Call Account	-	2,000	189
Short-term Bank Deposits	-	-	100,000
Cash and cash equivalents for Cash Flow Statement	<u>105,574</u>	<u>130,535</u>	<u>367,634</u>

## 9. Accounts Receivable

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Receivables from the Ministry of Education	16,855	-	13,454
Interest Receivable	2,732	5,000	6,855
Teacher Salaries Grant Receivable	61,695	83,500	84,085
	<u>81,282</u>	<u>88,500</u>	<u>104,394</u>
Receivables from Exchange Transactions	2,732	5,000	6,855
Receivables from Non-Exchange Transactions	78,550	83,500	97,539
	<u>81,282</u>	<u>88,500</u>	<u>104,394</u>

## 10. Inventories

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Stationery	1,620	11,500	4,133
School Uniforms	11,375	3,500	11,006
	<u>12,995</u>	<u>15,000</u>	<u>15,139</u>

## 11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	250,321	300,000	401,021
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	250,321	300,000	401,021

## 12. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	435,176	17,228	-	-	(57,658)	394,746
Furniture and Equipment	218,540	44,442	-	-	(49,855)	213,127
Information and Communication	89,031	50,725	-	-	(42,867)	96,889
Leased Assets	10,061	3,683	-	-	(6,106)	7,638
Library Resources	20,144	1,561	-	-	(2,598)	19,107
<b>Balance at 31 December 2019</b>	<b>772,952</b>	<b>117,639</b>	<b>-</b>	<b>-</b>	<b>(159,084)</b>	<b>731,507</b>

	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value
2019	\$	\$	\$
Buildings	996,711	(601,965)	394,746
Furniture and Equipment	707,168	(494,041)	213,127
Information and Communication	351,384	(254,495)	96,889
Leased Assets	22,357	(14,719)	7,638
Library Resources	71,222	(52,115)	19,107
<b>Balance at 31 December 2019</b>	<b>2,148,842</b>	<b>(1,417,335)</b>	<b>731,507</b>



	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	444,955	47,091	(130)	-	(56,740)	435,176
Furniture and Equipment	238,954	34,570	(3,769)	-	(51,215)	218,540
Information and Communication Technology	96,196	35,646	(7,534)	-	(35,278)	89,030
Leased Assets	7,590	7,939	-	-	(5,467)	10,062
Library Resources	16,038	6,175	-	-	(2,069)	20,144
<b>Balance at 31 December 2018</b>	<b>803,733</b>	<b>131,421</b>	<b>(11,433)</b>	<b>-</b>	<b>(150,769)</b>	<b>772,952</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	979,483	(544,307)	435,176
Furniture and Equipment	662,726	(444,186)	218,540
Information and Communication Technology	300,659	(211,628)	89,031
Leased Assets	18,674	(8,613)	10,061
Library Resources	69,661	(49,517)	20,144
<b>Balance at 31 December 2018</b>	<b>2,031,203</b>	<b>(1,258,251)</b>	<b>772,952</b>

### 13. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating Creditors	9,354	62,000	15,805
Accruals	6,080	5,930	6,070
Capital Accruals for PPE items	-	-	44,110
Employee Entitlements - Salaries	95,353	80,000	80,361
Employee Entitlements - Leave Accrual	1,821	2,000	752
	<b>112,608</b>	<b>149,930</b>	<b>147,098</b>
Payables for Exchange Transactions	112,608	149,930	147,098
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>112,608</b>	<b>149,930</b>	<b>147,098</b>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	-	1,000	811
	-	1,000	811

**15. Provision for Cyclical Maintenance**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	88,980	88,980	73,980
Increase/ (decrease) to the Provision During the Year	17,125	15,000	5,041
Use of the Provision During the Year	(12,827)	(14,586)	9,959
Provision at the End of the Year	93,278	89,394	88,980
Cyclical Maintenance - Current	-	-	12,050
Cyclical Maintenance - Term	93,278	89,394	76,930
	93,278	89,394	88,980

**16. Finance Lease Liability**

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	5,516	4,684	5,342
Later than One Year and no Later than Five Years	2,389	2,417	5,057
Later than Five Years	-	-	-
	7,905	7,101	10,399

## 17. Funds Held for Capital Works Projects

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

		Opening	Receipts			Closing
	2019	Balances	from	Payments	Write Off	Balances
		\$	MoE	\$		\$
Block 2 Upgrade	<i>in progress</i>	170,783	56,199	(410,084)	176,051	(7,051)
Totals		<u>170,783</u>	<u>56,199</u>	<u>(410,084)</u>	<u>176,051</u>	<u>(7,051)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Due from the Ministry of Education

(7,051)

(7,051)

		Opening	Receipts			Closing
	2018	Balances	from	Payments		Balances
		\$	\$	\$		\$
Block 2 Upgrade	<i>in progress</i>	(17,965)	200,705	(11,957)	-	170,783
Totals		<u>(17,965)</u>	<u>200,705</u>	<u>(11,957)</u>	<u>-</u>	<u>170,783</u>

## 18. Related Party Transactions

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

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

## 19. Remuneration

### *Key management personnel compensation*

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,015	2,740
Full-time equivalent members	0.17	0.11
<i>Leadership Team</i>		
Remuneration	251,431	282,968
Full-time equivalent members	2	3
Total key management personnel remuneration	254,446	285,708
Total full-time equivalent personnel	2.17	2.61

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	140-150
Benefits and Other Emoluments	8-9	7-8
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
	-	-
	-	-
	-	-
	-	-

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



## 20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works.

## 23. Managing Capital

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

## 24. Financial Instruments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	105,574	130,535	367,634
Receivables	81,282	88,500	104,394
Investments - Term Deposits	250,321	300,000	401,021
Total Financial assets measured at amortised cost	437,177	519,035	873,049

**Financial liabilities measured at amortised cost**

Payables	112,608	149,930	147,098
Borrowings - Loans	-	-	-
Finance Leases	7,904	7,101	10,399
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	120,512	157,031	157,497

**25. Events After Balance Date**

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

There were no other significant events after the balance date that impact these financial statements.

**26. Comparatives**

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

**27. Adoption of PBE IFRS 9 Financial Instruments**

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

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

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

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

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



## Independent Auditor's Report

### To the readers of East Tamaki School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of East Tamaki School (the School). The Auditor-General has appointed me, Don Aue, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 26 June 2020. This is the date at which our opinion is expressed.

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

### Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

### Basis of opinion

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

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

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

## **Responsibilities of the Board of Trustees for the financial statements**

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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



**Don Aue**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

# Analysis of Variance Reporting



<b>School Name:</b>	East Tāmaki School	<b>School Number:</b>	1264
<b>Strategic Aim:</b>	We want to accelerate student achievement by strengthening the use of data through collaborative sense-making.		
<b>Annual Aim:</b>	We will achieve this through a focus on collaborative approaches and robust evidence to engage ākonga and staff.		
<b>Target:</b>	All teachers understand the purpose of collaborative sense making using evidence and data through effective PLG processes.		
<b>Baseline Data:</b>	Some teachers who were at East Tāmaki School in 2018 have a general understanding of collaboration. The new PCT's are likely to have a limited understanding of collaboration.		



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Provided PLD for teachers to establish a shared understanding of data use and collaboration, while further developing their understanding of the PLG process.</p> <p>Engaged experts to discuss and share school wide data on maths, reading and writing. Facilitated workshops within the Literacy and Maths teams.</p> <p>Carried out reflections throughout the year, discussing areas of strengths, challenges and to formulate next steps.</p>	<p>Collaboratively developed and followed an action plan for use of data.</p> <p>All teachers now have an increased understanding of data use and collaboration.</p> <p>The PLG process was reviewed, reflected upon and refined so now all teachers understand how this impacts on achievement data.</p> <p>All teachers are confident to work collaboratively and share data more openly with each other to enhance student achievement.</p>	<p>We were successful in achieving this goal.</p> <p>Collaboratively developed and followed an action plan for use of data.</p> <p>All teachers were open to constructive feedback as they could see the value of collaboration to improve achievement.</p> <p>All teachers had an improved understanding and confidence around data collection and use through a supportive and collaborative approach.</p>	<p>Further embed teacher collaborative practices across all areas of the school.</p>
<b>Planning for next year:</b>			
We were successful in achieving this goal and will now further embed teacher collaborative practices across all areas of the school.			

# Analysis of Variance Reporting



<b>School Name:</b>	East Tāmaki School	<b>School Number:</b>	1264
<b>Strategic Aim:</b>	We want acceleration in literacy and mathematics through the development of digital capability.		
<b>Annual Aim:</b>	We will achieve this strategic objective through a focus on designing and producing digital outcomes and becoming innovators and creators of future technologies.		
<b>Target:</b>	All teachers understand how to incorporate, integrate and explore digital technologies into their learning programme. All students to use digital technology to support knowledge construction in literacy and mathematics.		
<b>Baseline Data:</b>	Teachers are incorporating digital technology at a basic level to support knowledge construction in at least two learning areas. Teachers are using online applications recommended by lead teachers and students are using them when made available by their teachers to support knowledge construction.		



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Provided PLD for teachers to establish a shared understanding around digital technology and online applications.</p> <p>Completion of the specialist technology room for use by all ākonga and staff to further their growth in digital capabilities.</p> <p>Purchased relevant resources and upskilled ākonga and staff in the use of them.</p> <p>Began to develop a plan to use the technology space for enhancing digital technology learning.</p> <p>Lead teachers participated in relevant PLD and then they shared their learning collaboratively with the staff.</p>	<p>Some teachers have an improved understanding of how to incorporate digital technologies into literacy and maths.</p> <p>All students use digital technology to support knowledge construction in literacy and maths.</p> <p>Most teachers are more willing to trial newly recommended applications and to implement these in literacy and maths.</p> <p>The music teacher explored and implemented a range of new ways to include digital technology in The Arts.</p>	<p>Teachers are at different stages in their confidence and competence in digital technology.</p>	<p>As teachers' confidence and competence in this area grows the use of digital technology will be reflected in other learning areas.</p> <p>Provide management unit for lead technology teacher to further enhance this curriculum area.</p> <p>Further ongoing PLD will continue to support staff and ākonga in their digital technology capabilities.</p> <p>Reflect and look for other ways to enhance and accelerate schoolwide literacy and maths achievement.</p>
<b>Planning for next year:</b>			
Apply for PLD funding to support digital capabilities through literacy and maths. Continue to further develop leadership in this area.			

# Analysis of Variance Reporting



School Name:		School Number:	1264
East Tāmaki School			
<b>Strategic Aim:</b>	We want to accelerate student achievement by strengthening learner agency to shift the ownership of learning from teachers to ākonga.		
<b>Annual Aim:</b>	We will achieve this strategic objective by enabling students to have the understanding, ability and opportunity to be part of the learning design through teacher, student and community agencies.		
<b>Target:</b>	All teachers demonstrate expertise in planning and teaching in key learning areas while understanding the purpose of student agency. All teachers to further develop opportunities for student agency through collaboration within and across year levels/SODA/Harakeke/Roopu where students begin to demonstrate well-informed decision-making within the classroom or school groups.		
<b>Baseline Data:</b>	In 2018 all teachers received initial PLD in student agency and some teachers began implementing aspects of student agency in their classrooms. Students had the opportunity to input their thoughts about their learning on the daily timetable through the PLD the teachers had.		



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>All teachers received PLD to enhance their learning programmes. They collaboratively moderated in key learning areas, carried out observations and participated in coaching conversations.</p> <p>Lead and expert teachers modelled lessons for staff on a needs basis.</p> <p>Principal and the Deputy Principal attended a workshop on students as peer coaches</p> <p>The student leaders had coaching in being agentic in their roles.</p> <p>Akonga and staff revisited student agency as part of their inquiry and staff PLD, incorporating student voice and providing opportunities for decision making.</p>	<p>Students now have many more opportunities to be an agentic learner and leader.</p> <p>We have moved beyond student voice to student agency.</p> <p>Teachers understanding of student agency has further developed</p> <p>Begun the process of developing students as peer coaches</p>	<p>We were successful in achieving this goal.</p> <p>Collaboratively worked on developing student agency around learning</p> <p>All teachers now understand student agency and its place and benefits in the school.</p> <p>All teachers had an improved understanding and some teachers an improved confidence around student agency</p>	<p>Further embed student agency practices across all areas of the school.</p> <p>A major focus in 2020 will be students as peer coaches and whanau agency</p>
<b>Planning for next year:</b>			
<p>We were successful in achieving this goal and will now further embed student agency practices across all areas of the school.</p>			



# EAST TĀMAKI SCHOOL

*Te Kura O Tāmaki Rawhiti*



*Kia Kotahi Tātou  
Let us come together as one*

## Kiwisport Funding Report

2019

The Kiwisport funding of \$3,793.23 has been used for a coaching programme in the school for different sporting codes.

Children's fitness levels continue to improve due to the sports programmes held at school.

A handwritten signature in blue ink that reads "Sarah Mirams". The signature is written in a cursive style.

Sarah Mirams  
Principal