

EAST TAMAKI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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

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
Siki Ah-Shaw	Board Member	Elected	Apr-22
Angeline Deepa Narain	Board Member	Elected	Apr-22
Tangi Namulauulu	Board Member	Co-opted	Apr-22

Accountant / Service Provider:

M & M Accounting and Business Consultants Limited

EAST TAMAKI SCHOOL

Annual Report - For the year ended 31 December 2020

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East Tamaki 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.

Tanny Greig-Pori
Full Name of Board Chairperson

Sarah Miramis
Full Name of Principal

[Signature]
Signature of Board Chairperson

S. Miramis
Signature of Principal

31/5/21
Date:

31/5/21
Date:

East Tamaki School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,314,799	2,141,665	2,261,748
Locally Raised Funds	3	34,088	52,853	61,825
Interest income		5,862	10,000	10,684
		<hr/>	<hr/>	<hr/>
		2,354,749	2,204,518	2,334,257
Expenses				
Locally Raised Funds	3	15,959	12,500	24,453
Learning Resources	4	1,271,593	1,137,012	1,328,035
Administration	5	149,642	160,900	150,222
Finance		748	1,300	923
Property	6	786,356	840,930	944,559
Depreciation	7	167,979	176,000	159,084
		<hr/>	<hr/>	<hr/>
		2,392,277	2,328,642	2,607,276
Net Surplus / (Deficit) for the year		(37,528)	(124,124)	(273,019)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		(37,528)	(124,124)	(273,019)

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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		982,197	982,198	1,255,216
Total comprehensive revenue and expense for the year		(37,528)	(124,124)	(273,019)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December	23	944,669	858,074	982,197
Retained Earnings		944,669	858,074	982,197
Reserves		-	-	-
Equity at 31 December		944,669	858,074	982,197

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	288,226	42,924	105,574
Accounts Receivable	9	89,045	83,000	81,282
GST Receivable		5,979	5,000	2,687
Prepayments		6,335	4,000	4,570
Inventories	10	10,876	15,000	12,995
Investments	11	250,000	200,000	250,321
Funds held for Capital Works Projects				7,051
		650,461	349,924	464,480
Current Liabilities				
Accounts Payable	13	172,320	111,080	112,608
Revenue Received in Advance	14	38,055	-	-
Painting Contract Liability - Current Portion		-	-	-
Finance Lease Liability - Current Portion	16	4,503	4,300	5,516
Funds held for Capital Works Projects	17	71,335	-	-
		286,213	115,380	118,124
Working Capital Surplus/(Deficit)		364,248	234,544	346,356
Non-current Assets				
Property, Plant and Equipment	12	692,740	735,508	731,507
		692,740	735,508	731,507
Non-current Liabilities				
Provision for Cyclical Maintenance	15	107,678	107,678	93,278
Painting Contract Liability		-	-	-
Finance Lease Liability	16	4,641	4,300	2,388
		112,319	111,978	95,666
Net Assets		944,669	858,074	982,197
Equity	23	944,669	858,074	982,197

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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		754,590	628,520	620,493
Locally Raised Funds		44,088	52,853	61,014
Goods and Services Tax (net)		(3,292)	(2,313)	7,698
Payments to Employees		(328,182)	(321,479)	(286,672)
Payments to Suppliers		(267,845)	(306,131)	(474,271)
Cyclical Maintenance Payments in the year		-	(600)	(12,828)
Interest Paid		(748)	(1,300)	(923)
Interest Received		6,126	9,732	14,807
Net cash from/(to) Operating Activities		204,737	59,282	(70,682)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(94,282)	(173,001)	(158,066)
Purchase of Investments		321	50,321	150,700
Net cash from/(to) Investing Activities		(93,961)	(122,680)	(7,366)
Cash flows from Financing Activities				
Finance Lease Payments		(6,511)	(6,304)	(6,178)
Funds Held for Capital Works Projects		78,387	7,051	(177,834)
Net cash from/(to) Financing Activities		71,876	747	(184,012)
Net increase/(decrease) in cash and cash equivalents		182,652	(62,651)	(262,060)
Cash and cash equivalents at the beginning of the year	8	105,574	105,574	367,634
Cash and cash equivalents at the end of the year	8	288,226	42,923	105,574

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.

East Tamaki School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

East Tamaki 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

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.

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 15

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

"The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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

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 (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	10–33 years
Furniture and equipment	5–10 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	Term of Lease
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.

Long-term employee entitlements

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from Donations, MOE Funds received against and URF and Kiwisport. 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.

p) 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).

q) 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.

r) 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.

s) Budget Figures

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

t) 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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	509,074	471,665	496,235
Teachers' Salaries Grants	994,751	880,000	1,053,169
Use of Land and Buildings Grants	586,886	650,000	584,685
Resource Teachers Learning and Behaviour Grants	5,125	5,000	7,794
Other MoE Grants	218,963	135,000	119,865
	2,314,799	2,141,665	2,261,748

The school has opted in to the donations scheme for this year. Total amount received was \$31,500.

Other MOE Grants total includes additional COVID-19 funding totalling \$8,310.44 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	17,172	40,003	30,507
Bequests & Grants	1,000	5,000	6,955
Activities	-	(4,000)	9,487
Trading	13,486	8,500	11,926
Fundraising	1,099	2,000	1,553
Other Revenue	1,331	1,350	1,397
	34,088	52,853	61,825
Expenses			
Activities	1,498	-	11,844
Trading	11,824	10,000	11,345
Fundraising (Costs of Raising Funds)	158	500	87
Other Locally Raised Funds Expenditure	2,479	2,000	1,177
	15,959	12,500	24,453
Surplus/ (Deficit) for the year Locally raised funds	18,129	40,353	37,372

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	25,469	57,712	37,457
Library Resources	720	300	1,178
Employee Benefits - Salaries	1,215,388	1,052,000	1,262,685
Staff Development	30,016	27,000	26,715
	<u>1,271,593</u>	<u>1,137,012</u>	<u>1,328,035</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,084	6,080	5,790
Board of Trustees Fees	2,713	3,000	3,015
Board of Trustees Expenses	1,126	3,000	3,981
Communication	3,635	3,100	2,857
Consumables	11,439	15,500	13,253
Operating Lease	1,800	-	900
Other	21,158	16,500	21,363
Employee Benefits - Salaries	80,271	93,000	78,652
Insurance	4,196	3,500	4,160
Service Providers, Contractors and Consultancy	17,220	17,220	16,251
	<u>149,642</u>	<u>160,900</u>	<u>150,222</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,616	14,000	10,328
Consultancy and Contract Services	37,411	32,000	31,962
Cyclical Maintenance Provision	14,400	15,000	17,126
Grounds	7,425	8,000	9,089
Heat, Light and Water	20,069	20,000	19,785
Repairs and Maintenance	61,620	56,930	225,138
Use of Land and Buildings	586,886	650,000	584,685
Security	8,072	9,000	9,491
Employee Benefits - Salaries	39,857	36,000	36,955
	<u>786,356</u>	<u>840,930</u>	<u>944,559</u>

7. Depreciation

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Buildings - School	62,340	65,000	57,658
Furniture and Equipment	52,776	51,617	49,855
Information and Communication Technology	44,095	49,895	42,867
Leased Assets	6,380	6,750	6,106
Library Resources	2,388	2,738	2,598
	<u>167,979</u>	<u>176,000</u>	<u>159,084</u>

8. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Bank Current Account	78,174	42,924	105,574
Bank Call Account	210,052	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>288,226</u>	<u>42,924</u>	<u>105,574</u>

Of the \$288,226 Cash and Cash Equivalents, \$28,055 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Receivables from the Ministry of Education	16,921	-	16,855
Interest Receivable	2,468	3,000	2,732
Banking Staffing Underuse	6,562	-	-
Teacher Salaries Grant Receivable	63,094	80,000	61,695
	<u>89,045</u>	<u>83,000</u>	<u>81,282</u>
Receivables from Exchange Transactions	2,468	3,000	2,732
Receivables from Non-Exchange Transactions	86,577	80,000	78,550
	<u>89,045</u>	<u>83,000</u>	<u>81,282</u>

10. Inventories

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Stationery	9,572	2,000	1,620
School Uniforms	1,304	13,000	11,375
	<u>10,876</u>	<u>15,000</u>	<u>12,995</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	250,000	200,000	250,321
Total Investments	250,000	200,000	250,321

12. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	394,746	41,445	-	-	(62,340)	373,851
Furniture and Equipment	213,127	59,211	-	-	(52,776)	219,562
Information and Communication Technology	96,889	18,135	-	-	(44,095)	70,929
Leased Assets	7,638	7,752	-	-	(6,380)	9,010
Library Resources	19,107	2,670	-	-	(2,388)	19,389
Balance at 31 December 2020	731,507	129,213	-	-	(167,979)	692,741

The net carrying value of equipment held under a finance lease is \$9,010 (2020)

	Cost or	Accumulated	Net Book Value
	Valuation	Depreciation	
2020	\$	\$	\$
Buildings	1,038,156	(664,305)	373,851
Furniture and Equipment	766,379	(546,817)	219,562
Information and Communication Technology	369,519	(298,590)	70,929
Leased Assets	30,108	(21,099)	9,009
Library Resources	73,892	(54,503)	19,389
Balance at 31 December 2020	2,278,054	(1,585,314)	692,740

	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 Technology	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
Balance at 31 December 2019	772,952	117,639	-	-	(159,084)	731,507

The net carrying value of equipment held under a finance lease is \$7,638 (2019)

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

13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	27,751	10,000	9,354
Accruals	6,234	6,080	6,080
Capital Accruals for PPE items	27,179	-	-
Employee Entitlements - Salaries	106,078	93,000	95,353
Employee Entitlements - Leave Accrual	5,078	2,000	1,821
	172,320	111,080	112,608
Payables for Exchange Transactions	172,320	111,080	112,608
	172,320	111,080	112,608

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Grants in Advance - Ministry of Education	28,055	-	-
Other	10,000	-	-
	<u>38,055</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	93,278	93,278	88,980
Increase/ (decrease) to the Provision During the Year	14,400	14,400	17,126
Use of the Provision During the Year	-	-	(12,827)
Provision at the End of the Year	<u>107,678</u>	<u>107,678</u>	<u>93,279</u>
Cyclical Maintenance - Term	107,678	107,678	93,278
	<u>107,678</u>	<u>107,678</u>	<u>93,278</u>

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:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	4,503	4,300	5,516
Later than One Year and no Later than Five Years	4,641	4,300	2,388
	<u>9,144</u>	<u>8,600</u>	<u>7,904</u>

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 projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	W/Off \$	Closing Balances \$
Block 2 Upgrade	<i>Completed</i>	(7,051)	14,295	(25,225)	17,981	-
SIP Drainage	<i>in progress</i>	-	14,312	-	-	14,312
SIP Mural	<i>in progress</i>	-	5,634	-	-	5,634
SIP Flooring	<i>in progress</i>	-	25,643	(28,492)	-	(2,849)
SIP Fencing	<i>in progress</i>		13,005	(14,450)		(1,445)
SIP Landscaping	<i>in progress</i>		72,382	(16,699)		55,683
Totals		<u>(7,051)</u>	<u>145,271</u>	<u>(84,866)</u>	<u>17,981</u>	<u>71,335</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	75,629
Funds Due from the Ministry of Education	4,294
	<u><u>71,335</u></u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
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)
	<u><u>7,051</u></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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,713	3,015
Full-time equivalent members	0.13	0.17
<i>Leadership Team</i>		
Remuneration	266,681	282,968
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	269,394	285,983
Total full-time equivalent personnel	2.13	2.17

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	160-170	150-160
Benefits and Other Emoluments	9-10	8-9
Termination Benefits	-	-

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.

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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2020** (Contingent liabilities and assets 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 for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- (a) \$15,903 contract to upgrade the school's drainage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,312 has been received of which no funds have been spent on the project to balance date. This project has been approved by the Ministry; and
- (b) \$6,261 contract to have the Mural upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$5,634 has been received of which no funds have been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$28,492 contract to repair the flooring in multiple classrooms as agent for the Ministry of Education. The project is fully funded by the Ministry and \$25,643 has been received of which \$28,492 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (d) \$14,450 contract to build a new fence as agent for the Ministry of Education. The project is fully funded by the Ministry and \$13,005 has been received of which \$14,450 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (e) \$80,424 contract to complete small scale landscaping as agent for the Ministry of Education. The project is fully funded by the Ministry and \$73,382 has been received of which \$16,699 has been spent on the project to balance date. This project has been approved by the Ministry.

Capital commitments at 31 December 2019 - Nil

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	288,226	42,924	105,574
Receivables	89,045	83,000	81,282
Investments - Term Deposits	250,000	200,000	250,321
Total Financial assets measured at amortised cost	<u>627,271</u>	<u>325,924</u>	<u>437,177</u>

Financial liabilities measured at amortised cost

Payables	172,320	111,080	112,608
Finance Leases	9,144	8,600	7,904
Total Financial Liabilities Measured at Amortised Cost	<u>181,464</u>	<u>119,680</u>	<u>120,512</u>

25. Events After Balance Date

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

26. Comparatives

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

Independent Auditor's Report

To the readers of East Tamaki School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of East Tamaki School (the School). The Auditor-General has appointed me, Colin Henderson, 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 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

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 for the financial statements

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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

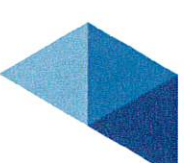
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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



Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	East Tāmaki School	School Number:	1264
Strategic Aim:	Accelerated achievement in Pānui		
Annual Aim:	By the end of 2020 teachers have accelerated student achievement so more ākonga are achieving at and above the curriculum level expectations in Pānui.		
Target:	To accelerate the achievement of years 1 – 6 cohorts in Pānui so that more ākonga are achieving at or above the curriculum level expectation in Pānui.		
Baseline Data:	<p>2019 Whole School Data End of year Pānui:</p> <p>17.4% of male ākonga are at for reading and 27% are above, 13% are just below and 42.6% are below curriculum level expectation.</p> <p>17.8% of female ākonga are at for reading and 32.9% are above, 12.2% are just below and 30.6% are below.</p> <p>37.1% of total ākonga are below the curriculum level expectation for reading, 12.2% are just below, 17.8% are at and 32.9% are above.</p> <p>This means that 50.7% of ākonga are at or above the curriculum level expectation for reading.</p> <p>End-year 2019 44.9% of Samoan ākonga at East Tamaki School are at or above, 14.5% just below, and 40.6% below curriculum level expectations for the end of the year.</p>		

End-year 2019 48.7% of Cook Island ākonga at East Tamaki School are at or above, 10.3% just below, and 41% below curriculum level expectations for the end of the year.

End-year 2019 54.5% of Māori ākonga at East Tamaki School are at or above, 20.5% just below, and 25% below curriculum level expectations for the end of the year.

End-year 2019 54.4% of Tongan ākonga at East Tamaki School are at or above, 2.2% just below, and 43.5% below curriculum level expectations for the end of the year.

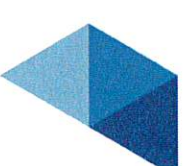
End-year 2019 71.4% of Niuean ākonga at East Tamaki School are at or above, 0% just below, and 28.6% below curriculum level expectations for the end of the year.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Professional Learning opportunities provided to all teachers through modelling, observations, feedback, and support by ALL Gayle McIlraith (Learning Solutions ALL Programme) Accelerated Learning in Literacy. A supplementary support/ intervention for ākonga (Primary level) who are not meeting school expectations in Reading and Writing. Making shifts in our teaching practice to accelerate student achievement</p> <p>Te Pāpapa reading programme (Junior school)</p> <p>Reading Passport challenge (Across the whole school)</p> <p>Extra support from St Lukes volunteers and ANZ Haraake program to help ākonga in their Reading and Writing.</p> <p>SODA – Start of Day Activity – this was to give 15mins of targeted learning time for ākonga who needed extra support</p> <p>Phonological training for ESOL ākonga and ākonga who needed extra support (Junior school)</p>	<p>At the end of 2019 50.7% of ākonga were achieving at or above curriculum level expectations, 12.2% were just below, and 37.1% were below.</p> <p>At the end of 2020 50.7% of ākonga were achieving at and above curriculum level expectations. 11.4% were just below the curriculum level expectations and 37.9% were below the curriculum expectations</p> <p>The levels of achievement across the school were stable but have not made a significant improvement when comparing 2019 and 2020 data.</p>	<p>Student learning progress was slower than in the previous year. We had two lockdowns during 2020 and this resulted in less learning time. Some ākonga did not return to school under level 2, resulting in more lost learning time.</p> <p>During Lockdowns at level 2 restrictions, the extra support from our volunteers were put on hold.</p> <p>Professional learning for teachers was reduced due to lockdowns and level 2 restrictions. Teachers found the support provided useful and informative, however, they could not implement changes due to lockdowns.</p> <p>Teachers and ākonga needed to focus on strengthening relationships in the classroom after long periods of time being in lockdown</p> <p>Teachers tried to support ākonga learning via email, text and phone calls and assist as much as possible</p> <p>Ministry learning packs never reached all students during the first lockdown in time and the second lot of home learning packs</p>	<p>The Pānui rūpu will continue to meet regularly and reflect on focus for this year.</p> <p>Reflect on our data termly and make necessary changes and decisions so that our ākonga are making significant progress in terms 1 and 2.</p> <p>Look at disparities between 2019 and 2020 data and use that as our primary goal to bridge the gaps.</p> <p>At East Tāmaki School we have found that sharing learning goals with the ākonga is an effective way of focussing learning and highlighting the steps needed to reach the next level. We need to ensure ākonga are aware of their Pānui goal and what they need to do to reach this. We will be auditing Pānui books to ensure sheets are being used and there is evidence in the ākonga books.</p> <p>The profiling of ākonga and detailed planning for targeted ākonga in term 4 last year proved to be particularly effective in accelerating progress across the school and in encouraging teachers to discuss their Pānui programmes with each other.</p>

<p>Teachers and Learning Assistants worked on the Early Words Programme in the junior school and teachers completed a review at the end of the year to reflect on it's effectiveness.</p> <p>Teachers tracking student achievement through Running records and PROBE</p> <p>Monitoring of student achievement each term within year groups. Meetings with management team to discuss data and next steps. Teachers making specific plans to accelerate target ākonga.</p> <p>Whole school analysis completed at the end of year by the Pānui rōpu and reported to the Board of Trustees.</p> <p>Teachers using learning progressions in child speak to co-construct next learning steps with ākonga.</p> <p>Sending out newsletters to whānau as to how they can best support their child at home with Pānui.</p> <p>Year 4 ākonga to be included in Harakeke (after school learning workshops). Teachers to work with ākonga on Targeted teaching and</p>		<p>came to school after the second lockdown was over.</p> <p>Teachers had to make home learning packs for all ākonga, and deliver it to the houses to cater to distance learning through both the lockdowns.</p> <p>Not all ākonga had access to devices or internet connections to go on websites to help with their learning online.</p>	<p>Continue to create newsletters to encourage whānau on how they can continue to support their child in Pānui at home.</p> <p>Look into whole school reading programs online such as Sunshine classics to provide digital learning for ākonga at home.</p> <p>Create more opportunities in school to promote Pānui at school and at home.</p> <p>Continue to provide Professional Learning for teachers to strengthen their teaching practice.</p> <p>Begin the Structured Literacy programme at East Tāmaki school</p> <p>Strengthen student agency and input in the school reading program.</p>
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learning that is specific to the student's needs.				
Some junior teachers went to Sunnyhills school to observe their Structured Literacy programme as we are looking at starting the programme at our school in 2021.				
Planning for next year:				
2021 Focus: To accelerate the achievement levels in years 1 – 6, so that our ākonga are able to reach curriculum level expectations regularly throughout the school year.				

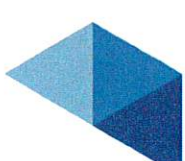
Analysis of Variance Reporting



School Name:		East Tāmaki School	School Number:	1264
Strategic Aim:	To accelerate the achievement of ākonga in Tuhihi			
Annual Aim:	To accelerate the achievement of ākonga in Tuhihi so that 80% of ākonga are achieving at or above the expected curriculum level. (End of 2019: 44.6%)			
Target:	To accelerate the achievement of ākonga in Tuhihi so that 80% of ākonga are achieving at or above the expected curriculum level. (End of 2019: 44.6%)			
Baseline Data:	<p>At the end of 2019, 30% of ākonga were Below in Tuhihi, 25.4% were Just Below, 23% were At and 21.6% were Above.</p> <p>At the end of 2019, 43.5% of Samoan students at East Tāmaki School are at or above, 21.7% just below, and 34.8% below curriculum level expectations for the end of the year.</p> <p>At the end of 2019, 25.9% of Cook Island students at East Tāmaki School are at or above, 30.8% just below, and 33.3% below curriculum level expectations for the end of the year.</p> <p>At the end of 2019, 40.9% of Māori students at East Tāmaki School are at or above, 34.1% just below, and 25% below curriculum level expectations for the end of the year.</p> <p>At the end of 2019, 52.2% of Tongan students at East Tāmaki School are at or above, 17.4% just below, and 30.4% below curriculum level expectations for the end of the year.</p>			

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Select writing topics carefully and strategically so that they engage, motivate and challenge ākonga. Increase the number of Writing Samples done each term with peer moderation.</p> <p>Teachers use the learning progression sheets with ākonga and in the modelling books. Ākonga self-monitor their progress using the progression sheets in their books.</p> <p>Use language and tikanga learnt from the cultures found in our school, in our writing. Use writing motivations that reflect the culture of our ākonga, which they can then bring into their writing.</p> <p>Analyse disparities from 2019. Focus on the areas in which students were not achieving- take back to year level teams and analyse what it was in writing that they were not successful.</p> <p>Will analyse week 5 Term 1 Writing Sample and identify the gaps. Teachers to bring this information to a year level meeting.</p>	<p>Covid and lockdown resulted in our ākonga missing almost a term of learning. School was disrupted and we were unable to fully support ākonga at home due to limited technology available to them and a lack of access to the internet.</p> <p>Writing Samples were planned for throughout the year but due to lockdowns, we were not able to administer two a term. We were also advised by our ALL Professional Learning facilitator that this may be too many assessments and we could do fewer.</p> <p>Progression sheets were updated to reflect teaching at East Tāmaki and to include student speak and images, so that the goals were accessible to even the youngest ākonga. These were stuck into the ākonga' writing books and referred to and updated regularly.</p> <p>At the end of 2020, 49.0% of students were at or above the curriculum expectation for their year level, 18.4% were just below the curriculum level expectation for their year level, and 32.5% were</p>	<p>Covid and lockdown resulted in our ākonga missing almost a term of learning.</p> <p>Even at Level 2 many children did not return to school.</p> <p>School was disrupted and we were unable to fully support ākonga at home due to limited technology available to them and a lack of access to the internet.</p> <p>The Professional Learning also was disrupted and we did not have the opportunity to implement and reflect on the learnings in our classrooms due to lockdowns.</p> <p>Ministry learning packs never reached all students during the first lockdown in time and the second lot of home learning packs came to school after the second lockdown was over.</p> <p>Teachers had to make home learning packs for all ākonga, and deliver it to the houses to cater to distance learning through both the lockdowns.</p> <p>Not all ākonga had access to devices or internet connections to</p>	<p>Teachers and ākonga will continue to work towards improving Tuhituhi achievement in the school. It is important for ākonga to embrace their culture and bring this into their daily learning.</p> <p>The Junior syndicate teachers will be attending Professional Learning this year in Structured Literacy to change the way Panui and Tuhituhi are taught across the school and specifically in the junior school.</p> <p>Resources in the form of Learning Assistants, Decodable Readers, classroom resources and further Professional Learning will help embed this new way of teaching across the school.</p>

Teachers also participated in ALL (Accelerating Learners in Literacy) Professional Learning with Gayle McIlraith where they learnt how to better support ākonga and reflect fully on their own teaching practices.	below curriculum level expectations for their year level. 45.5% of Māori students were at or above, 13.6% just below, and 40.9% below curriculum level expectations. 50.0% of Pasifika students were at or above, 30.2% just below, and 19.8% below curriculum level expectations.	go on websites to help with their learning online.	
Planning for next year:			
2021 Focus: To accelerate the achievement levels in years 3 - 5 so that they are able to reach curriculum level expectations through targeted intervention programmes.			



Analysis of Variance Reporting

School Name:	East Tāmaki School	School Number:	1264
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Strategic Aim:	Accelerated achievement in Pāngarau
Annual Aim:	By the end of 2020 teachers have accelerated student achievement so more ākonga are achieving at and above the curriculum level expectations in Pāngarau.
Target:	To accelerate the achievement of years 3 – 5 cohorts in Pāngarau so that more year 3 – 5 ākonga are achieving at or above the curriculum level expectation in Pāngarau.
Baseline Data:	<p>At the end of 2019, 61.5% of ākonga were at or above the curriculum expectation for their year level, 20.2% were just below the curriculum level expectation for their year level, and 18.3% were below curriculum level expectations for their year level.</p> <p>Cook Island Māori ākonga: 58.8% of Cook Island Māori ākonga are achieving at or above, the overall average at East Tamaki Primary School is 61% at or above.</p> <p>Māori ākonga: 54.4% of Māori ākonga are achieving at or above, this is also below the school average of 61%.</p> <p>Year 3 ākonga: 43.3% are achieving at or above curriculum expectations, 46.7% just below, and 10% below.</p> <p>Year 4 ākonga: 40% are achieving at or above curriculum expectations, 16.7% just below, and 43.3% below.</p> <p>Year 5 ākonga: 54.4% are achieving at or above curriculum expectations, 22.7% just below, and 22.7% below</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Professional Learning and Development opportunities provided to all teachers through modelling, observations, feedback, and support by Fiona Fox (Educational Consultant) in using communities of mathematical inquiries approach to provide a culturally responsive teaching and learning programme to our ākonga.</p> <p>Focus on increasing basic facts knowledge through weekly basic facts challenges. Further challenges to be selected by teachers throughout the year to address areas of knowledge needing acceleration.</p> <p>Integrating Pāngarau into other curriculum areas through teachers planning in year groups for inquiry topics. This allows for more Pāngarau learning opportunities and for meaningful context driven learning.</p> <p>Monitoring of student achievement each term with year group meeting with management team to discuss data and next steps. Teachers making specific plans to accelerate target ākonga. Whole school</p>	<p>At the end of 2020 48.1% of ākonga were achieving at or above the curriculum level expectations, 20.3% were just below the curriculum level expectations, and 31.6% were below the curriculum level expectations.</p> <p>Cook Island Māori ākonga: 38.9% of Cook Island ākonga were at or above, 25% just below, and 36.1% below.</p> <p>Māori ākonga: 52.3% of Māori ākonga were at or above curriculum level, 14.3% just below, and 33.3% below.</p> <p>At the end of year 3 45.2% of ākonga were at or above, 32.3% just below, and 22.6% below curriculum level expectations.</p> <p>At the end of year 4 44.1% of ākonga were at or above, 17.6% just below, and 38.2% below curriculum level expectations.</p> <p>At the end of year 5 42% of ākonga were at or above, 16.1% just below, and 41.9% below curriculum level expectations.</p> <p>The levels of achievement across the school are lower this year than</p>	<p>Student learning progress was slower than in the previous year. We had two lockdowns during 2020 and this resulted in less learning time. Some ākonga did not return to school under level 2, resulting in more lost learning time. Progress slowed in terms 2 and 3 when lockdowns and level 2 restrictions effected learning.</p> <p>Professional learning and development planned for teachers was reduced due to lockdowns and level 2 restrictions. Teachers found the support provided to be useful and informative, but did not have enough support to fully implement changes to their teaching programmes.</p> <p>Talanoa planned were rescheduled and cancelled due to lockdowns and level 2 restrictions. This reduced opportunities for teachers to connect with whānau face to face and engage them in learning discussions.</p>	<p>Consider how we can better support our ākonga moving into and through stage 5. The data over the last few years shows the percentage of ākonga achieving at and above in years 3 and 4 is consistently below the school wide average. The move from stage 4 to stage 5 is one requiring ākonga to show a greater understanding of how numbers work and what they represent in order to manipulate them using strategies.</p> <p>Continue with Professional Learning supported by Fiona Fox (Educational Consultant) to continue to improve teacher knowledge and student engagement.</p> <p>At East Tāmaki School we have found that sharing learning goals with the ākonga is an effective way of focussing learning and highlighting the steps needed to reach the next level. We need to ensure ākonga are aware of their maths goal and what they need to do to reach this. We will be</p>

<p>analysis completed end of year by the maths team and reported to the Board of Trustees</p> <p>Teachers using learning progressions in child speak to co-construct next learning steps with ākonga.</p> <p>Hold Pāngarau talanoa to engage whānau in home learning and seek feedback on engaging ākonga in pāngarau.</p> <p>Encourage use of materials in years 2 – 4 Pāngarau lessons to develop better understanding of numbers.</p> <p>Year 5 – to be included in Harakeke (after school learning workshops). Work from Harakeke to be sent home for all year 5's who are well below.</p>	<p>in previous years. This year we had 48.1% of ākonga at or above curriculum level expectations down from 60-65% in the previous 3 years.</p>	<p>Ministry learning packs never reached all students during the first lockdown in time and the second lot of home learning packs came to school after the second lockdown was over.</p> <p>Teachers had to make home learning packs for all ākonga, and deliver it to the houses to cater to distance learning through both the lockdowns.</p> <p>Not all ākonga had access to devices or internet connections to go on websites to help with their learning online.</p>	<p>auditing maths books to ensure sheets are being used.</p> <p>The profiling and specific, detailed planning for target ākonga in term 4 last year proved to be particularly effective in accelerating progress across the school and in encouraging teachers to discuss their maths programmes with each other.</p> <p>Continue to invite parents to Pāngarau Open Mornings and Parent Meetings so that they are able to help their child at home too. It is also important that they know what their child is currently learning.</p> <p>Encouraging classroom teachers to attend so that they can speak with parents specifically about their child.</p> <p>Disparities show in the data for Cook Island Māori ākonga. This is likely due to oral language levels in these groups of ākonga. Provide professional development to all teachers in Talk Moves, observe and give feedback on the implementation of this in all classrooms.</p>
<p>Planning for next year:</p>			



2021 Focus: To accelerate the achievement levels in years 3 - 5 so that ākonga are able to reach curriculum level expectations through targeted intervention programmes.



Kiwisport Funding Report

2020

The Kiwisport funding of \$3,464.02 for 2020 was unspent due to the COVID lockdowns we had during the year. As this was a very disruptive year, we did not have any sports programmes at school or take part in any sports tournaments.

We will be using the 2020 funds this year combined with the 2021 Kiwisport funding.

Sarah Mirams
Principal