

# **Pukekohe Intermediate School**

## **Annual Report for the year ended 31 December 2020**

|                               |  |
|-------------------------------|--|
| <b>Ministry Number:</b>       | 1452   |
| <b>Principal:</b>             | Gary Sweeney   |
| <b>School Address:</b>        | Queen Street, Pukekohe 2120  |
| <b>School Postal Address:</b> | PO Box 768, Pukekohe 2340  |
| <b>School Phone:</b>          | 09 238 6568  |
| <b>School Email:</b>          | <a href="mailto:principal@pukekoheint.school.nz">principal@pukekoheint.school.nz</a> |
| <b>Service Provider:</b>      | Edtech Financial Services Ltd  |

**Pukekohe Intermediate School**

**Members of the Board of Trustees**

For the year ended 31 December 2020

| <b>Name</b>    | <b>Position</b> | <b>How position on Board gained</b> | <b>Term expired/expires</b> |
|----------------|-----------------|-------------------------------------|-----------------------------|
| Stacey Davis   | Board Chair     | Parent Elected                      | Term 2 - 2022               |
| Karl Lindner   | Board Member    | Parent Elected                      | Term 2 - 2022               |
| Dave Cockerton | Board Member    | Parent Elected                      | Term 2 - 2022               |
| Rob Davis      | Board Member    | Parent Elected                      | Term 2 - 2022               |
| Laura Anderson | Staff Rep       | Staff Elected                       | Term 2 - 2022               |
| Gary Sweeney   | Principal       |                                     |                             |

# Pukekohe Intermediate School

## Annual Report

For the year ended 31 December 2020

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**Pukekohe Intermediate 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.

*Stacey Davis*  
\_\_\_\_\_

Full Name of Board Chairperson

*[Signature]*  
\_\_\_\_\_

Signature of Board Chairperson

*14.04.22*  
\_\_\_\_\_

Date:

*Gary Sweeney*  
\_\_\_\_\_

Full Name of Principal

*[Signature]*  
\_\_\_\_\_

Signature of Principal

*14.04.22*  
\_\_\_\_\_

Date:



Pukekohe Intermediate School

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

|   |       | 2020             | 2020                  | 2019             |
|---|-------|------------------|-----------------------|------------------|
|   | Notes | Actual           | Budget<br>(Unaudited) | Actual           |
|   |       | \$               | \$                    | \$               |
| <b>Revenue</b>  |       |                  |                       |                  |
| Government Grants   | 2     | 6,495,150        | 8,167,245             | 5,590,108        |
| Locally Raised Funds  | 3     | 225,000          | 182,250               | 314,647          |
| Interest Income   |       | 3,236            | 5,000                 | 10,280           |
| International Students                                      | 4     | 2,711            | 25,000                | 100,731          |
|   |       | <u>6,726,097</u> | <u>8,379,495</u>      | <u>6,015,766</u> |
| <b>Expenses</b>   |       |                  |                       |                  |
| Locally Raised Funds  | 3     | 89,979           | 75,150                | 180,798          |
| International Students                                      | 4     | 9,929            | 15,000                | 84,151           |
| Learning Resources  | 5     | 4,234,497        | 6,212,000             | 3,761,596        |
| Administration  | 6     | 376,118          | 307,600               | 330,935          |
| Finance   |       | 7,990            | 5,000                 | 7,034            |
| Property  | 7     | 1,710,228        | 1,547,287             | 1,579,700        |
| Depreciation  | 8     | 173,730          | 145,000               | 161,834          |
| Loss on Disposal of Property, Plant and Equipment           |       | 2,873            | 5,000                 | 1,648            |
|   |       | <u>6,605,344</u> | <u>8,312,037</u>      | <u>6,107,696</u> |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | 120,753          | 67,458                | (91,930)         |
| Other Comprehensive Revenue and Expense                     |       | -                | -                     | -                |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <u>120,753</u>   | <u>67,458</u>         | <u>(91,930)</u>  |

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

**Pukekohe Intermediate School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

|  |       | 2020         | 2020                        | 2019         |
|--|-------|--------------|-----------------------------|--------------|
|  | Notes | Actual<br>\$ | Budget<br>(Unaudited)<br>\$ | Actual<br>\$ |
| <b>Balance at 1 January</b>                          |       | 734,268      | 686,889                     | 778,698      |
| Total comprehensive revenue and expense for the year |       | 120,753      | 67,458                      | (91,930)     |
| Capital Contributions from the Ministry of Education |       |              |                             |              |
| Contribution - Furniture and Equipment Grant         |       | 44,088       | -                           | 47,500       |
| <b>Equity at 31 December</b>                         | 24    | 899,109      | 754,347                     | 734,268      |
| Retained Earnings                                    |       | 899,109      | 754,347                     | 734,268      |
| <b>Equity at 31 December</b>                         |       | 899,109      | 754,347                     | 734,268      |

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.



**Pukekohe Intermediate School**  
**Statement of Financial Position**

As at 31 December 2020

|  |       | 2020             | 2020                  | 2019             |
|--|-------|------------------|-----------------------|------------------|
|  | Notes | Actual           | Budget<br>(Unaudited) | Actual           |
|  |       | \$               | \$                    | \$               |
| <b>Current Assets</b>  |       |                  |                       |                  |
| Cash and Cash Equivalents                                    | 9     | 1,408,289        | 420,997               | 791,186          |
| Accounts Receivable  | 10    | 520,290          | 420,000               | 449,067          |
| GST Receivable   |       | -                | 5,000                 | 838              |
| Prepayments  |       | 13,178           | 20,000                | 33,001           |
|  |       | <u>1,941,757</u> | <u>865,997</u>        | <u>1,274,092</u> |
| <b>Current Liabilities</b>                                   |       |                  |                       |                  |
| GST Payable  |       | 5,396            | -                     | -                |
| Accounts Payable   | 12    | 784,820          | 448,000               | 481,366          |
| Borrowings - Due in one year                                 | 13    | 65,427           | -                     | -                |
| Revenue Received in Advance                                  | 13    | 88,501           | -                     | 214,429          |
| Provision for Cyclical Maintenance                           | 14    | 181,126          | 90,000                | 86,552           |
| Finance Lease Liability - Current Portion                    | 15    | 23,316           | 50,000                | 46,906           |
| Funds Held for Capital Works Projects                        | 16    | 231,343          | -                     | 124,053          |
| Funds for Resource Teachers of Learning & Behaviour Services | 17    | 174,428          | -                     | 78,620           |
| Funds Held on Behalf of Franklin Attendance Cluster          | 18    | 142,306          | -                     | -                |
|  |       | <u>1,696,663</u> | <u>588,000</u>        | <u>1,031,926</u> |
| <b>Working Capital Surplus/(Deficit)</b>                     |       | <b>245,094</b>   | <b>277,997</b>        | <b>242,166</b>   |
| <b>Non-current Assets</b>                                    |       |                  |                       |                  |
| Property, Plant and Equipment                                | 11    | 673,719          | 501,350               | 513,587          |
|  |       | <u>673,719</u>   | <u>501,350</u>        | <u>513,587</u>   |
| <b>Non-current Liabilities</b>                               |       |                  |                       |                  |
| Finance Lease Liability                                      | 15    | 19,764           | 25,000                | 21,485           |
|  |       | <u>19,764</u>    | <u>25,000</u>         | <u>21,485</u>    |
| <b>Net Assets</b>  |       | <u>899,049</u>   | <u>754,347</u>        | <u>734,268</u>   |
| <b>Equity</b>  | 24    | <u>899,109</u>   | <u>754,347</u>        | <u>734,268</u>   |

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

# Pukekohe Intermediate School

## Statement of Cash Flows

For the year ended 31 December 2020

|  |          | 2020             | 2020                  | 2019           |
|--|----------|------------------|-----------------------|----------------|
|  | Note     | Actual           | Budget<br>(Unaudited) | Actual         |
|  |          | \$               | \$                    | \$             |
| <b>Cash flows from Operating Activities</b>                        |          |                  |                       |                |
| Government Grants  |          | 1,621,508        | 1,434,708             | 1,331,563      |
| Locally Raised Funds   |          | 221,112          | 99,303                | 341,901        |
| International Students   |          | (78,784)         | (72,398)              | 297,575        |
| Goods and Services Tax (net)                                       |          | 6,234            | (4,162)               | 41,017         |
| Funds Administered on Behalf of Third Parties                      |          | 238,114          | (78,620)              | 14,290         |
| Payments to Employees  |          | (759,316)        | (726,810)             | (818,224)      |
| Payments to Suppliers  |          | (496,104)        | (719,624)             | (859,008)      |
| Cyclical Maintenance Payments in the year                          |          | -                | -                     | (11,430)       |
| Interest Paid  |          | (7,990)          | (5,000)               | (7,034)        |
| Interest Received  |          | 3,236            | 5,000                 | 10,280         |
| Net cash from/(to) Operating Activities                            |          | 748,010          | (67,603)              | 340,930        |
| <b>Cash flows from Investing Activities</b>                        |          |                  |                       |                |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) |          | (2,873)          | (4,815)               | (1,648)        |
| Purchase of Property Plant & Equipment (and Intangibles)           |          | (293,396)        | (133,448)             | (108,414)      |
| Net cash from/(to) Investing Activities                            |          | (296,269)        | (138,263)             | (110,062)      |
| <b>Cash flows from Financing Activities</b>                        |          |                  |                       |                |
| Furniture and Equipment Grant                                      |          | 44,088           | -                     | 47,500         |
| Finance Lease Payments   |          | (51,383)         | 7,109                 | (68,812)       |
| Painting Contract Payments   |          | -                | -                     | (21,752)       |
| Loans Received / Repayment of Loans                                |          | 65,427           | -                     | -              |
| Funds Held for Capital Works Projects                              |          | 107,230          | (124,053)             | 126,983        |
| Net cash from/(to) Financing Activities                            |          | 165,362          | (116,944)             | 83,919         |
| <b>Net increase/(decrease) in cash and cash equivalents</b>        |          | <b>617,103</b>   | <b>(322,810)</b>      | <b>314,787</b> |
| Cash and cash equivalents at the beginning of the year             | 9        | 791,186          | 743,807               | 476,399        |
| <b>Cash and cash equivalents at the end of the year</b>            | <b>9</b> | <b>1,408,289</b> | <b>420,997</b>        | <b>791,186</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.





# Pukekohe Intermediate School

## Notes to the Financial Statements

For the year ended 31 December 2020

### 1. Statement of Accounting Policies

#### Reporting Entity

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

#### 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 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.

##### Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of 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 14.

##### 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 11.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### *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.

### **Revenue Recognition**

#### ***Government Grants***

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

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

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

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

#### ***Other Grants***

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

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

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

#### ***Interest Revenue***

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

#### ***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.

#### ***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.

#### ***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.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### 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.

### 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.

### 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.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

### 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.

## Pukekohe Intermediate School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

|   |                         |
|---|-------------------------|
| Building improvements to Crown owned assets | 40 years                |
| Furniture and equipment                     | 3-15 years              |
| Information and communication technology    | 3-5 years               |
| Leased assets held under a Finance Lease    | 3-5 years               |
| Library resources                           | 12.5% Diminishing value |

### **Impairment of property, plant, and equipment**

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 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.

### **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.

### **Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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



## Pukekohe Intermediate School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### Revenue Received in Advance

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

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

### Shared Funds

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

### 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).

### Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents and accounts receivable. 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.

### Borrowings

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

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

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

### 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

### Budget Figures

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

### 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.

Pukekohe Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

2 Government Grants

|                                  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|----------------------------------|----------------------|-------------------------------------|----------------------|
| Operational Grants               | 1,315,713            | 1,175,208                           | 1,032,915            |
| Teachers' Salaries Grants        | 3,574,617            | 5,500,000                           | 3,090,634            |
| Use of Land and Buildings Grants | 1,273,788            | 1,232,537                           | 1,232,537            |
| Other MoE Grants                 | 318,943              | 239,500                             | 198,449              |
| Other Government Grants          | 12,089               | 20,000                              | 35,573               |
|                                  | <u>6,495,150</u>     | <u>8,167,245</u>                    | <u>5,590,108</u>     |

3 Locally Raised Funds

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

|                                      | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>                       |                      |                                     |                      |
| Donations                            | 13,580               | 7,000                               | 51,604               |
| Activities                           | 76,683               | 83,750                              | 78,817               |
| Trading                              | 41,843               | 24,000                              | 95,406               |
| Overseas Travel                      | -                    | -                                   | 32,363               |
| Other Revenue                        | 92,894               | 67,500                              | 56,457               |
|                                      | <u>225,000</u>       | <u>182,250</u>                      | <u>314,647</u>       |
| <b>Expenses</b>                      |                      |                                     |                      |
| Activities                           | 82,701               | 73,650                              | 101,564              |
| Trading                              | 4,776                | -                                   | 42,771               |
| Fundraising (Costs of Raising Funds) | 2,502                | 1,500                               | 3,240                |
| Overseas Travel                      | -                    | -                                   | 33,223               |
|                                      | <u>89,979</u>        | <u>75,150</u>                       | <u>180,798</u>       |
|                                      | <u>135,021</u>       | <u>107,100</u>                      | <u>133,849</u>       |

Surplus/ (Deficit) for the year Locally Raised Funds

There was no overseas travel during the year ended December 2020. (2019: During the year ended December 2019 the principal and 4 members of the school staff travelled to China, Taiwan, Korea, Tahiti and Vietnam at a cost of \$40,413 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.)

4 International Student Revenue and Expenses

|                            | 2020<br>Actual<br>Number | 2020<br>Budget<br>(Unaudited)<br>Number | 2019<br>Actual<br>Number |
|----------------------------|--------------------------|---|--------------------------|
| International Student Roll | 1                        | 11                                      | 11                       |

|                                  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|----------------------------------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>                   |                      |                                     |                      |
| International Student Fees       | 2,711                | 25,000                              | 100,731              |
| <b>Expenses</b>                  |                      |                                     |                      |
| Other Expenses                   | 9,929                | 15,000                              | 43,738               |
| Other Expenses - overseas travel | -                    | -                                   | 40,413               |
|                                  | <u>9,929</u>         | <u>15,000</u>                       | <u>84,151</u>        |
|                                  | <u>(7,218)</u>       | <u>10,000</u>                       | <u>16,580</u>        |

Surplus/ (Deficit) for the year International Students





Pukekohe Intermediate School

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2020

**5 Learning Resources**

|  | 2020             | 2020             | 2019             |
|--|------------------|------------------|------------------|
|  | Actual           | Budget           | Actual           |
|  | \$               | (Unaudited)      | \$               |
| Curricular                               | 113,160          | 183,500          | 90,548           |
| Equipment Repairs                        | 1,647            | 1,500            | -                |
| Information and Communication Technology | 51,837           | 48,500           | 28,696           |
| Employee Benefits - Salaries             | 4,016,540        | 5,907,500        | 3,589,600        |
| Staff Development                        | 51,313           | 71,000           | 52,752           |
|  | <u>4,234,497</u> | <u>6,212,000</u> | <u>3,761,596</u> |

**6 Administration**

|  | 2020           | 2020           | 2019           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| Audit Fee                                      | 10,000         | 7,500          | 7,441          |
| Board of Trustees Fees                         | 1,200          | 1,250          | 1,203          |
| Board of Trustees Expenses                     | 7,453          | 6,250          | 7,480          |
| Communication                                  | 8,165          | 7,500          | 7,728          |
| Consumables                                    | 43,104         | 15,000         | 22,409         |
| Other  | 41,270         | 32,600         | 41,757         |
| Employee Benefits - Salaries                   | 243,192        | 212,500        | 220,816        |
| Insurance                                      | 9,139          | 10,000         | 9,861          |
| Service Providers, Contractors and Consultancy | 12,595         | 15,000         | 12,240         |
|  | <u>376,118</u> | <u>307,600</u> | <u>330,935</u> |

**7 Property**

|                                     | 2020             | 2020             | 2019             |
|-------------------------------------|------------------|------------------|------------------|
|                                     | Actual           | Budget           | Actual           |
|                                     | \$               | (Unaudited)      | \$               |
| Caretaking and Cleaning Consumables | 40,887           | 20,250           | 19,539           |
| Consultancy and Contract Services   | 83,031           | 75,000           | 62,233           |
| Cyclical Maintenance Expense        | 94,574           | 24,000           | 40,281           |
| Grounds                             | 23,326           | 15,000           | 33,154           |
| Heat, Light and Water               | 38,301           | 48,250           | 35,055           |
| Repairs and Maintenance             | 39,556           | 31,250           | 48,793           |
| Use of Land and Buildings           | 1,273,788        | 1,232,537        | 1,232,537        |
| Security                            | 13,074           | 11,000           | 12,639           |
| Employee Benefits - Salaries        | 103,691          | 90,000           | 95,469           |
|                                     | <u>1,710,228</u> | <u>1,547,287</u> | <u>1,579,700</u> |

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.



Pukekohe Intermediate School

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2020

**8 Depreciation**

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Building Improvements - Crown            | 1,578                | 938                                 | 991                  |
| Furniture and Equipment                  | 57,418               | 49,454                              | 52,698               |
| Information and Communication Technology | 31,614               | 26,744                              | 27,405               |
| Motor Vehicles                           | 9,766                | 9,235                               | 9,766                |
| Leased Assets                            | 71,835               | 56,987                              | 69,238               |
| Library Resources                        | 1,519                | 1,642                               | 1,736                |
|  | <u>173,730</u>       | <u>145,000</u>                      | <u>161,834</u>       |

**9 Cash and Cash Equivalents**

|   | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash on Hand  | 750                  | 750                                 | 750                  |
| Bank Current Account                                  | 191,419              | 120,247                             | 42,249               |
| Bank Call Account                                     | 1,216,120            | 300,000                             | 748,187              |
| Cash and cash equivalents for Statement of Cash Flows | <u>1,408,289</u>     | <u>420,997</u>                      | <u>791,186</u>       |

Of the \$1,408,108 Cash and Cash Equivalents, \$231,282 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

**10 Accounts Receivable**

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables                                | 8,539                | 15,000                              | 49,084               |
| Bank Staffing Underuse                     | 10,843               | -                                   | -                    |
| Teacher Salaries Grant Receivable          | 500,908              | 405,000                             | 399,983              |
|  | <u>520,290</u>       | <u>420,000</u>                      | <u>449,067</u>       |
| Receivables from Exchange Transactions     | 8,539                | 15,000                              | 49,084               |
| Receivables from Non-Exchange Transactions | 511,751              | 405,000                             | 399,983              |
|  | <u>520,290</u>       | <u>420,000</u>                      | <u>449,067</u>       |



Pukekohe Intermediate School

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2020

**11 Property, Plant and Equipment**

|  | Opening Balance<br>(NBV) | Additions      | Disposals      | Impairment | Depreciation     | Total (NBV)    |
|--|--------------------------|----------------|----------------|------------|------------------|----------------|
| 2020                                     | \$                       | \$             | \$             | \$         | \$               | \$             |
| Building Improvements                    | 32,586                   | 140,811        | -              | -          | (1,578)          | 171,819        |
| Furniture and Equipment                  | 273,531                  | 110,560        | -              | -          | (57,418)         | 326,673        |
| Information and Communication Technology | 56,147                   | 44,897         | (2,872)        | -          | (31,614)         | 66,558         |
| Motor Vehicles                           | 38,250                   | -              | -              | -          | (9,766)          | 28,484         |
| Leased Assets                            | 100,924                  | 40,466         | -              | -          | (71,835)         | 69,555         |
| Library Resources                        | 12,149                   | -              | -              | -          | (1,519)          | 10,630         |
| <b>Balance at 31 December 2020</b>       | <b>513,587</b>           | <b>336,734</b> | <b>(2,872)</b> | <b>-</b>   | <b>(173,730)</b> | <b>673,719</b> |

|  | Cost or Valuation | Accumulated<br>Depreciation | Net Book Value |
|--|-------------------|-----------------------------|----------------|
| 2020                                     | \$                | \$                          | \$             |
| Building Improvements                    | 180,464           | (8,645)                     | 171,819        |
| Furniture and Equipment                  | 901,900           | (575,227)                   | 326,673        |
| Information and Communication Technology | 295,926           | (229,368)                   | 66,558         |
| Motor Vehicles                           | 48,830            | (20,346)                    | 28,484         |
| Leased Assets                            | 320,966           | (251,411)                   | 69,555         |
| Library Resources                        | 83,721            | (73,091)                    | 10,630         |
| <b>Balance at 31 December 2020</b>       | <b>1,831,807</b>  | <b>(1,158,088)</b>          | <b>673,719</b> |

The net carrying value of equipment held under a finance lease is \$69,555 (2019: \$100,924).

|  | Opening Balance<br>(NBV) | Additions      | Disposals      | Impairment | Depreciation     | Total (NBV)    |
|--|--------------------------|----------------|----------------|------------|------------------|----------------|
| 2019                                     | \$                       | \$             | \$             | \$         | \$               | \$             |
| Building Improvements                    | 24,116                   | 9,461          | -              | -          | (991)            | 32,586         |
| Furniture and Equipment                  | 256,935                  | 69,294         | -              | -          | (52,698)         | 273,531        |
| Information and Communication Technology | 53,893                   | 31,308         | (1,648)        | -          | (27,406)         | 56,147         |
| Motor Vehicles                           | 48,016                   | -              | -              | -          | (9,766)          | 38,250         |
| Leased Assets                            | 118,374                  | 51,788         | -              | -          | (69,238)         | 100,924        |
| Library Resources                        | 13,885                   | -              | -              | -          | (1,736)          | 12,149         |
| <b>Balance at 31 December 2019</b>       | <b>515,219</b>           | <b>161,851</b> | <b>(1,648)</b> | <b>-</b>   | <b>(161,835)</b> | <b>513,587</b> |

|  | Cost or Valuation | Accumulated<br>Depreciation | Net Book Value |
|--|-------------------|-----------------------------|----------------|
| 2019                                     | \$                | \$                          | \$             |
| Building Improvements                    | 39,653            | (7,067)                     | 32,586         |
| Furniture and Equipment                  | 791,339           | (517,808)                   | 273,531        |
| Information and Communication Technology | 270,089           | (213,942)                   | 56,147         |
| Motor Vehicles                           | 48,830            | (10,580)                    | 38,250         |
| Leased Assets                            | 280,500           | (179,576)                   | 100,924        |
| Library Resources                        | 83,721            | (71,572)                    | 12,149         |
| <b>Balance at 31 December 2019</b>       | <b>1,514,132</b>  | <b>(1,000,545)</b>          | <b>513,587</b> |

The net carrying value of equipment held under a finance lease is \$100,924 (2018: \$118,374).





Pukekohe Intermediate School

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2020

**12 Accounts Payable**

|                                       | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Operating Creditors                   | 215,715              | 15,000                              | 51,876               |
| Accruals                              | 13,968               | 15,000                              | 14,697               |
| Employee Entitlements - Salaries      | 528,174              | 405,000                             | 402,555              |
| Employee Entitlements - Leave Accrual | 26,963               | 13,000                              | 12,238               |
|                                       | <u>784,820</u>       | <u>448,000</u>                      | <u>481,366</u>       |
| Payables for Exchange Transactions    | 784,820              | 448,000                             | 481,366              |
|                                       | <u>784,820</u>       | <u>448,000</u>                      | <u>481,366</u>       |

The carrying value of payables approximates their fair value.

**13 Borrowings**

|                     | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---------------------|----------------------|-------------------------------------|----------------------|
| Due in One Year     | 65,427               | -                                   | -                    |
| Due Beyond One Year | -                    | -                                   | -                    |
|                     | <u>65,427</u>        | <u>-</u>                            | <u>-</u>             |

The School has borrowings at 31 December 2020 of \$65,427 (31 December 2019 \$0). This loan is from the EECA for the purpose of LED Lighting . The loan is unsecured, interest is 2% per annum and the loan is payable with interest in equal instalments of \$3,443.50.

**13 Revenue Received in Advance**

|                            | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|----------------------------|----------------------|-------------------------------------|----------------------|
| International Student Fees | 15,903               | -                                   | 97,398               |
| Other                      | 72,598               | -                                   | 117,031              |
|                            | <u>88,501</u>        | <u>-</u>                            | <u>214,429</u>       |

**14 Provision for Cyclical Maintenance**

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year                   | 86,552               | 86,552                              | 57,701               |
| Increase/(decrease) to the Provision During the Year | 94,574               | 24,000                              | 40,281               |
| Use of the Provision During the Year                 | -                    | (20,552)                            | (11,430)             |
| Provision at the End of the Year                     | <u>181,126</u>       | <u>90,000</u>                       | <u>86,552</u>        |
| Cyclical Maintenance - Current                       | 181,126              | 90,000                              | 86,552               |
| Cyclical Maintenance - Term                          | -                    | -                                   | -                    |
|  | <u>181,126</u>       | <u>90,000</u>                       | <u>86,552</u>        |

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### 15 Finance Lease Liability

The school has entered into a number of finance lease agreements for computer and office equipment. Minimum lease payments payable (includes interest portion):

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 27,406               | 50,000                              | 78,333               |
| Later than One Year and no Later than Five Years | 7,707                | 25,000                              | 30,861               |
|  | <u>35,113</u>        | <u>75,000</u>                       | <u>109,194</u>       |

### 16 Funds Held for Capital Works Projects

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

|                           | 2020               | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | BOT Contribution/<br>(Write-off to<br>R&M) | Closing<br>Balances<br>\$ |
|---------------------------|--------------------|---------------------------|----------------------------|----------------|--|---------------------------|
| Block 12 Sewer Drainage   | <i>Completed</i>   | 1,440                     | -                          | -              | -  | 1,440                     |
| Drainage/Fire Alarm       | <i>Completed</i>   | 1,157                     | -                          | -              | -  | 1,157                     |
| Fitness Trail/Resurfacing | <i>In progress</i> | (5,100)                   | 242,276                    | 14,956         | -  | 222,220                   |
| Window/Roof Replacement   | <i>In progress</i> | 126,556                   | 13,984                     | 134,014        | -  | 6,526                     |
| Totals                    |                    | <u>124,053</u>            | <u>256,260</u>             | <u>148,970</u> | <u>-</u>                                   | <u>231,343</u>            |

**Represented by:**

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

231,343  
-  
231,343

|                           | 2019               | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | BOT Contribution/<br>(Write-off to<br>R&M) | Closing<br>Balances<br>\$ |
|---------------------------|--------------------|---------------------------|----------------------------|----------------|--|---------------------------|
| Block 12 Sewer Drainage   | <i>In progress</i> | -                         | 1,440                      | -              | -  | 1,440                     |
| Drainage/Fire Alarm       | <i>in progress</i> | (2,930)                   | 47,549                     | 43,462         | -  | 1,157                     |
| Fitness Trail/Resurfacing | <i>in progress</i> | -                         | -                          | 5,100          | -  | (5,100)                   |
| Window/Roof Replacement   | <i>in progress</i> | -                         | 146,921                    | 20,365         | -  | 126,556                   |
| Totals                    |                    | <u>(2,930)</u>            | <u>195,910</u>             | <u>68,927</u>  | <u>-</u>                                   | <u>124,053</u>            |



Pukekohe Intermediate School

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2020

**17 Funds for Resource Teachers of Learning & Behaviour Services**

Pukekohe Intermediate School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

|                                     | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds held at beginning of the year | 78,620               | -                                   | 64,330               |
| <i>Revenue</i>                      |                      |                                     |                      |
| Teachers' Salary Grant              | 2,749,286            | -                                   | 2,386,868            |
| Administration Grant                | 98,074               | -                                   | 96,420               |
| Learning Support Funding            | 182,688              | -                                   | 182,688              |
| Travel Grant                        | 157,988              | -                                   | 157,986              |
| Other Revenue                       | 11,866               | -                                   | 49,059               |
|                                     | <u>3,199,902</u>     | <u>-</u>                            | <u>2,873,021</u>     |
| Total funds available               | <u>3,278,522</u>     | <u>-</u>                            | <u>2,937,351</u>     |
| <i>Expenses</i>                     |                      |                                     |                      |
| Employee Benefit - Salaries         | 2,749,286            | -                                   | 2,386,868            |
| Administration                      | 121,351              | -                                   | 132,100              |
| Learning Support                    | 87,375               | -                                   | 153,747              |
| Travel                              | 86,338               | -                                   | 111,963              |
| Other Expenses                      | 44,529               | -                                   | 49,144               |
|                                     | <u>3,088,879</u>     | <u>-</u>                            | <u>2,833,822</u>     |
| Purchase of Assets                  | 15,215               | -                                   | 24,909               |
| Funds Held at Year End              | <u>174,428</u>       | <u>-</u>                            | <u>78,620</u>        |

**18 Funds Held on Behalf of Franklin Attendance Cluster**

Pukekohe Intermediate School is the lead school and holds the funds on behalf of the Franklin Attendance cluster, a group of schools funded by the Ministry to provide attendance support.

|                                      | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning of the Year  | -                    | -                                   | -                    |
| Funds Received from Cluster Members  | -                    | -                                   | -                    |
| Funds Received from MoE              | 249,178              | -                                   | -                    |
| Funds Spent on Behalf of the Cluster | 106,872              | -                                   | -                    |
| <i>Distribution of Funds</i>         |                      |                                     |                      |
| Employee Benefit Salary              | 65,994               | -                                   | -                    |
| Administration                       | 33,198               | -                                   | -                    |
| Travel                               | 7,213                | -                                   | -                    |
| Other                                | 467                  | -                                   | -                    |
| Funds Held at Year End               | <u>142,306</u>       | <u>-</u>                            | <u>-</u>             |





## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### 19 Related Party Transactions

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

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

### 20 Remuneration

#### Key management personnel compensation

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

|   | 2020<br>Actual<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 1,200                | 1,203                |
| Full-time equivalent members                | 0.46                 | 0.05                 |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 579,911              | 377,378              |
| Full-time equivalent members                | 4.00                 | 3.00                 |
| Total key management personnel remuneration | 581,111              | 378,581              |
| Total full-time equivalent personnel        | 4.46                 | 3.05                 |

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:

|  | 2020<br>Actual<br>\$000 | 2019<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 200-210                 | 160-170                 |
| Benefits and Other Emoluments                    | 0-25                    | 10-20                   |
| Termination Benefits                             | -                       | -                       |

#### Other Employees

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

| Remuneration<br>\$000 | 2020<br>FTE Number | 2019<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 110-120               | 3                  | -                  |
| 100-110               | 1                  | 1                  |
|                       | 4                  | 1                  |

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

### 21 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

### 22 Contingencies

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

(Contingent liabilities and assets as at 31 December 2019: nil)

#### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

### 23 Commitments

#### (a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2019: nil)

### 24 Managing Capital

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

### 25 Financial Instruments

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

|   | 2020             | 2020                  | 2019             |
|---|------------------|-----------------------|------------------|
|   | Actual           | Budget<br>(Unaudited) | Actual           |
|   | \$               | \$                    | \$               |
| <b>Financial assets measured at amortised cost</b>            |                  |                       |                  |
| Cash and Cash Equivalents                                     | 1,408,289        | 420,997               | 791,186          |
| Receivables   | 520,290          | 420,000               | 449,067          |
| <b>Total Financial assets measured at amortised cost</b>      | <b>1,928,579</b> | <b>840,997</b>        | <b>1,240,253</b> |
| <b>Financial liabilities measured at amortised cost</b>       |                  |                       |                  |
| Payables  | 784,820          | 448,000               | 481,366          |
| Borrowings - Loans  | 65,427           | -                     | -                |
| Finance Leases  | 43,080           | 75,000                | 68,391           |
| <b>Total Financial Liabilities Measured at Amortised Cost</b> | <b>893,327</b>   | <b>523,000</b>        | <b>549,757</b>   |

### 26 Events After Balance Date

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



**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF PUKEKOHE INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Pukekohe Intermediate School (the School). The Auditor-General has appointed me, Pradeep Singh, using the staff and resources of Jolly Duncan & Wells, to carry out the audit of the financial statements of the School on his behalf.

**Qualified opinion**

In our opinion, except for the matter described in the *Basis for our qualified opinion* section of our report, 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 14 April 2022. This is the date at which our qualified opinion is expressed.

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

**Basis for our qualified opinion**

Our audit opinion for the year ended 31 December 2019 was qualified. In the 2019 financial year, prior to being recorded, control over the receipt of revenue from international students was limited. There were no satisfactory audit procedures that we could adopt to confirm independently that revenue from international students had been properly recorded.

Our opinion on the current year's financial statements is also modified because of the possible effects of the matters above on the comparability of the current year's figures and the corresponding figures. Revenue from international students is disclosed in note 4 of the financial statements. No such qualification was issued in respect of the revenue from international students under the direct control of the Board for the year ended 31 December 2020.

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 and Training Act 2020.

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually



or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

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

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

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

#### **Independence**

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

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



Pradeep Singh  
**JOLLY DUNCAN & WELLS**  
On behalf of the Auditor-General  
Auckland, New Zealand

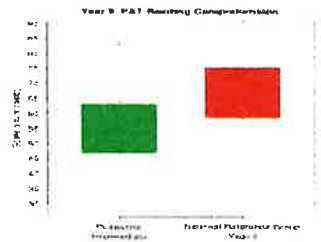
## Analysis of Variance 2020 - Pukekohe Intermediate School 1452

|  |
|--|
| <b>Focus: Reading Comprehension</b>  |
| <b>Strategic Aim:</b> We will deliver high quality and well balanced teaching and learning programmes based on the New Zealand Curriculum.   |
| <b>Annual Aim:</b> Our students' numeracy and literacy achievement levels will be in-line with the national average for schools / students similar to ours.  |
| <b>Baseline data:</b><br>19% of Y8 students were at L3 or below at the start of Y8 2020<br>24% of Y8 students were at early L4 at the start of Y8 2020<br>41% of Y8 students were at L4 at the start of Y8 2020<br>15% of Y8 students were at early L5 and above at the start of Y8 2020   |
| <b>Targets</b><br><b>Target 1 – Curriculum levels</b> – 19% of the Y8 all female cohort start of 2020 were in L3 of the NZC for Reading. 27% of the Y8 all male cohort start of 2020 were in L3 of the NZC for Reading. <u>Reduce these percentages / student numbers. At the end of the year, 13% of L3 were female and 24% were male. Small shifts were achieved.</u><br><b>Target 2 – Curriculum levels</b> – 32% of the Y8 all Māori cohort start of 2020 were in L3 of the NZC for Reading. <u>Reduce these percentages / student numbers. Nil shift happened for All Māori students at L3 in Reading.</u><br><b>Target 3 – Curriculum levels</b> – 28% of the Y8 all Pasifika cohort start of 2020 were in L3 of the NZC for Reading. <u>Reduce these percentages / student numbers. Nil shift happened for All Pasifika students at L3 in Reading.</u><br><b>Target 4 – PACT</b> – Across 2020, <u>examine how to shift reporting to the learning progression frameworks and use PACT as the tool for tracking progress. Whole school data is required and as well, contributing school data is a COL goal. The school did not use PACT across all students in Reading in 2020. Approximately 20% were sampled.</u> |

|   |   |
|---|---|
| <b>Actions</b><br>(what did we do in 2020?) | <ol style="list-style-type: none"> <li>1. Individual Y8 teachers and LC teacher groups set “target” students in their classes using end of Y7 2019 data and updated these target groups when Y6 data was complete and T1 assessments for Y7 2020 were completed.</li> <li>2. Reading resources for classroom programmes continued to be a focus and our regular links with the Auckland Library Service also was of benefit.</li> <li>3. The senior teacher I/C Reading ensured professional conversations were regular across the teaching staff.</li> </ol>   |
| <b>Outcomes</b><br>(what happened?)         | <p><b>Targets 1-4.</b> Statistical shifts were not achieved in the target groups. Overall in Reading, there was data shift, just not in the target groups which suggests a different approach in 2021 with target groups.</p> <p>For example, there were 65% of female Y8 students in EL4 or higher at the end of Y7 (2019) and this group had grown to 83% at the end of Y8 2020. For boys the shift was largest with 47% EL4 at the end of Y7 2019 and growing to 72% EL4 at the end of Y8 2020.</p> <p>However, compared to students like ours and using PAT, the gap between this schools median and students like them with All students and Māori and Pasifika students, increased by the end of Y8. See below.</p> |

Progressive Achievement Test of Reading Comprehension  
Year Group Report

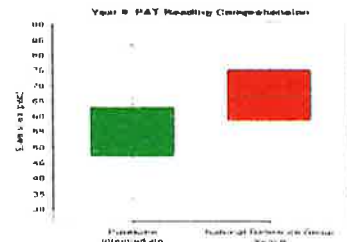
Pakekaha Intermediate Year 8 (Reference Group Mean) Year 8



All Y8 students

Progressive Achievement Test of Reading Comprehension  
Year Group Report

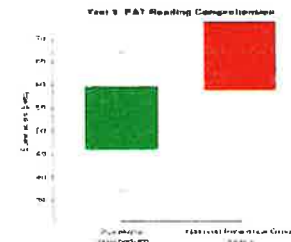
Pakekaha Intermediate Year 8 (Reference Group Mean) Year 8



All Y8 Māori

Progressive Achievement Test of Reading Comprehension  
Year Group Report

Pakekaha Intermediate Year 8 (Reference Group Mean) Year 8



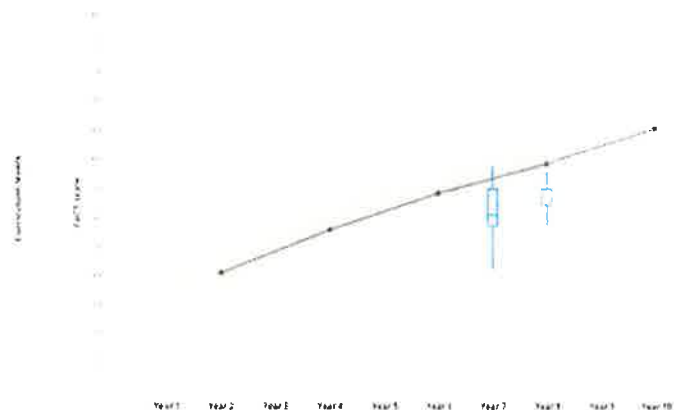
All Y8 Pasifika

**Target 4 – The school did not use PACT across all students in Reading in 2020. Approximately 30% of students were sampled.**

Achievement report (other views) Reading

Pakekaha Intermediate

Gender: All persons Ethnicity: Ethnicity All Year: 2020 Time Period: 1 year



Real data views Gender: All persons Ethnicity: Ethnicity All Year: 2020 Time period: 1 year

Export data to excel or print data Table data comparison view

Hide data table: Aggregate view

| Curriculum levels (marking within) | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 |
|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| Level 2                            |        |        |        |        |        |        |        |        |        |         |
| Level 3                            |        |        |        |        |        |        | 22%    | 30%    |        |         |
| Level 4                            |        |        |        |        |        | 40%    | 20%    | 20%    |        |         |
| Level 5                            |        |        |        |        |        | 20%    | 40%    |        |        |         |
| Level 6                            |        |        |        |        |        | 40%    | 20%    |        |        |         |
| Level 7                            |        |        |        |        |        |        |        |        |        |         |
| Total                              |        |        |        |        |        | 100%   | 100%   |        |        |         |



|  |   |
|--|---|
| <b>Reasons for the variance</b><br>(why did it happen?)  | <ol style="list-style-type: none"> <li>1. Reading Comprehension was not a deliberate and systematic “in-school” PLD area in 2020. In retrospect, this may have been a mistake which we did not react on from 2019.</li> <li>2. Moving to curriculum levels allows for a clearer understanding of where students are at and where they next need to go to. This aligns with a COL goal which is being pursued in Maths with a common language for learners and their learning rather than the wide differences as is the current situation.</li> <li>3. The LC “Target student” / Accelerated approach did show progress for many students and both the LC reports and some PACT data identifying this.</li> </ol>   |
| <b>Evaluation</b><br>(where to next?)  | <ol style="list-style-type: none"> <li>1. 30+ primary schools contribute to this Intermediate and there is considerable variety / variation amongst them with use of assessment tools, interpretation of data and reporting.</li> <li>2. A COL Maths project is aiming to reduce the unclearness across Y6 teachers and other year levels and unclearness seen through how learning is both assessed and described and this will translate into Reading Comprehension.</li> <li>3. PACT as a progress and moderation tool was used for all target students in 2019 and this will extend to all students in 2020.</li> <li>4. The lead teacher for Reading Comprehension will have extra resourcing and has set 2021 intervention targets for herself and all teachers.</li> </ol> |
| <p><b>Planning for 2021: - Targets set for 2021 - Reading</b></p> <p><b>Target 1 – Curriculum levels – 15% of the 2021 Y8 cohort (55 students) are in the learning levels category Below Level 3. <u>Reduce these percentages / student numbers / and individualise/identify the progress made by these students over 2021.</u></b></p> <p><b>Target 2 – Curriculum levels – 64% of the Target 1 group are Māori (35 students). 34% of the total Y8 Māori cohort are EL3 Reading students. 23 or 66% of the group are Female and 12 or 34% are Male. <u>Reduce these percentages / student numbers / and individualise/identify the progress made by these students over 2021.</u></b></p> <p><b>Target 3 – Curriculum levels – 13% of the Target 1 group are Pasifika. 27% of the total Y8 Pasifika cohort are EL3 Reading students. Of the 13%, 5 are Female and 2 are Male. <u>Reduce these percentages / student numbers / and individualise/identify the progress made by these students over 2021.</u></b></p> <p><b>Target 4. Year 7 - to be added at the end of T1.</b></p> <p><b>Target 4 – PACT – Across 2021, <u>examine how to shift reporting to the learning progression frameworks and use PACT as the tool for tracking progress. Whole school data is required and as well, contributing school data is a COL goal.</u></b></p> <p><b>Target 5- 58/273 students in Year 7 achieved a stanine of 4- move these students to a stanine 5 by end of the year. (or increase scale score by 7 points).</b></p> <p><b>Target 6 - 21/72 Māori students in Year 7 achieved a stanine of 4 - move these students to a stanine 5 by end of the year. (or increase scale score by 7 points).</b></p> <p><b>Target 7- 10/23 Male Māori students in Year 7 achieved a stanine of 4 - move these students to a stanine 5 by end of the year. (or increase scale score by 7 points).</b></p> <p><b>Target 8- 11/49 Female Māori students in Year 7 achieved a stanine of 4 - move these students to a stanine 5 by end of the year. (or increase scale score by 7 points).</b></p> <p><b>Target 9- Improve students’ understanding of the inference reading strategy, particularly when reading reports and explanations.</b></p> |   |

# Analysis of Variance 2020 - Pukekohe Intermediate School 1452

|  |  |
|--|--|
| <b>Focus: Writing</b>  |  |
| <b>Strategic Aim:</b> We will deliver high quality and well balanced teaching and learning programmes based on the New Zealand Curriculum.   |  |
| <b>Annual Aim:</b> Our students' numeracy and literacy achievement levels will be in-line with the national average for schools / students similar to ours.  |  |
| <b>Baseline data:</b><br>The school uses learning levels and aimed to use the end of 2019 as a start point with Y7 students and their data rolling into 2020 as Y8 students.<br>All Y7 students. L3< - 19%. EL4 – 44%. L4 – 26%. EL5 – 11%                   |  |
| <b>Target:</b>   |  |
| <b>Target 1 – Curriculum levels</b> – 27% of the Y8 all female cohort start of 2020 were in L3 of the NZC for Writing. 32% of the Y8 all male cohort start of 2020 were in L3 of the NZC for Writing. <u>Reduce these percentages / student numbers.</u>     |  |
| <b>Target 2 – Curriculum levels</b> – 29% of the Y8 all Māori cohort start of 2020 were in L3 of the NZC for Writing. <u>Reduce these percentages / student numbers.</u>   |  |
| <b>Target 3 – Curriculum levels</b> – 29% of the Y8 all Pasifika cohort start of 2020 were in L3 of the NZC for Writing. <u>Reduce these percentages / student numbers.</u>  |  |
| <b>Target 4 – PACT</b> – Across 2020, <u>examine how to shift reporting to the learning progression frameworks and use PACT as the tool for tracking progress.</u> Whole school data is required and as well, <u>contributing school data is a COL goal.</u> |  |
| <b>Actions</b> -what did we do in 2020?  | <ol style="list-style-type: none"> <li>1. The lead teacher of Writing undertook sample marking to assist teachers with their OTJ moderation.</li> <li>2. PACT was used by all teachers at year end for “target” students.</li> <li>3. All classrooms and learning communities identified target students and reported on progress at <u>mid year</u> and the end of year.</li> <li>4. A programme for extension writers was introduced in 2020.</li> </ol> |

| <b>Outcomes</b> -what happened?  | <p><b>Target 1 – Curriculum levels</b> – 27% of the Y8 all female cohort start of 2020 were in L3 of the NZC for Writing. 32% of the Y8 all male cohort start of 2020 were in L3 of the NZC for Writing. <u>Reduce these percentages/student numbers.</u></p>   |             |             |            |              |              |             |     |       |         |         |     |     |     |     |     |     |     |       |       |           |           |     |  |  |  |  |  |  |  |  |      |        |        |       |       |       |       |       |     |     |     |     |  |             |             |             |              |              |            |             |  |  |  |
|--|---|-------------|-------------|------------|--------------|--------------|-------------|-----|-------|---------|---------|-----|-----|-----|-----|-----|-----|-----|-------|-------|-----------|-----------|-----|--|--|--|--|--|--|--|--|------|--------|--------|-------|-------|-------|-------|-------|-----|-----|-----|-----|--|-------------|-------------|-------------|--------------|--------------|------------|-------------|--|--|--|
|  | <table border="1"> <thead> <tr> <th colspan="2">Writing</th> <th>BL3</th> <th>EL3</th> <th>L3</th> <th>EL4</th> <th>L4</th> <th>EL5</th> <th>L5</th> <th colspan="2">Total</th> </tr> <tr> <th>Interim v</th> <th>EOY</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>Year 8</td> <td>4 0</td> <td>20 4</td> <td>3 26</td> <td>71 48</td> <td>35 80</td> <td>1 8</td> <td>0 0</td> <td>173</td> <td>166</td> </tr> <tr> <td></td> <td></td> <td></td> <td>EOY<br/>2.4%</td> <td>EOY<br/>16%</td> <td>EOY<br/>29%</td> <td>EOY<br/>48%</td> <td>EOY<br/>4.8%</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>The female cohort <b>reduced from 27%</b> at the beginning of the year to <b>16% in L3</b> at the end of the year.<br/>           This was due to <b>BL3 reducing from 2.3% to 0%</b> and <b>EL3 reducing from 11.5% to 2.4%</b> from the interim time to the end of the year.<br/>           It was significant to see that <b>L4 increased from 20% at the interim time to 48%</b> at the end of the year.</p> |             |             |            |              |              |             |     |       |         | Writing |     | BL3 | EL3 | L3  | EL4 | L4  | EL5 | L5    | Total |           | Interim v | EOY |  |  |  |  |  |  |  |  |      | Female | Year 8 | 4 0   | 20 4  | 3 26  | 71 48 | 35 80 | 1 8 | 0 0 | 173 | 166 |  |             |             | EOY<br>2.4% | EOY<br>16%   | EOY<br>29%   | EOY<br>48% | EOY<br>4.8% |  |  |  |
|  | Writing   |             | BL3         | EL3        | L3           | EL4          | L4          | EL5 | L5    | Total   |         |     |     |     |     |     |     |     |       |       |           |           |     |  |  |  |  |  |  |  |  |      |        |        |       |       |       |       |       |     |     |     |     |  |             |             |             |              |              |            |             |  |  |  |
| Interim v  | EOY   |             |             |            |              |              |             |     |       |         |         |     |     |     |     |     |     |     |       |       |           |           |     |  |  |  |  |  |  |  |  |      |        |        |       |       |       |       |       |     |     |     |     |  |             |             |             |              |              |            |             |  |  |  |
| Female   | Year 8  | 4 0         | 20 4        | 3 26       | 71 48        | 35 80        | 1 8         | 0 0 | 173   | 166     |         |     |     |     |     |     |     |     |       |       |           |           |     |  |  |  |  |  |  |  |  |      |        |        |       |       |       |       |       |     |     |     |     |  |             |             |             |              |              |            |             |  |  |  |
|  |   |             | EOY<br>2.4% | EOY<br>16% | EOY<br>29%   | EOY<br>48%   | EOY<br>4.8% |     |       |         |         |     |     |     |     |     |     |     |       |       |           |           |     |  |  |  |  |  |  |  |  |      |        |        |       |       |       |       |       |     |     |     |     |  |             |             |             |              |              |            |             |  |  |  |
| <table border="1"> <thead> <tr> <th colspan="2">Writing</th> <th>BL3</th> <th>EL3</th> <th>L3</th> <th>EL4</th> <th>L4</th> <th>EL5</th> <th>L5</th> <th colspan="2">Total</th> </tr> <tr> <th>Interim v</th> <th>EOY</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Male</td> <td>Year 8</td> <td>26 5</td> <td>28 15</td> <td>77 50</td> <td>55 59</td> <td>16 59</td> <td>3 3</td> <td>0 2</td> <td>206</td> <td>193</td> </tr> <tr> <td></td> <td></td> <td>EOY<br/>2.6%</td> <td>EOY<br/>7.8%</td> <td>EOY<br/>26%</td> <td>EOY<br/>30.5%</td> <td>EOY<br/>30.5%</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> |   |             |             |            |              |              |             |     |       | Writing |         | BL3 | EL3 | L3  | EL4 | L4  | EL5 | L5  | Total |       | Interim v | EOY       |     |  |  |  |  |  |  |  |  | Male | Year 8 | 26 5   | 28 15 | 77 50 | 55 59 | 16 59 | 3 3   | 0 2 | 206 | 193 |     |  | EOY<br>2.6% | EOY<br>7.8% | EOY<br>26%  | EOY<br>30.5% | EOY<br>30.5% |            |             |  |  |  |
| Writing  |   | BL3         | EL3         | L3         | EL4          | L4           | EL5         | L5  | Total |         |         |     |     |     |     |     |     |     |       |       |           |           |     |  |  |  |  |  |  |  |  |      |        |        |       |       |       |       |       |     |     |     |     |  |             |             |             |              |              |            |             |  |  |  |
| Interim v  | EOY   |             |             |            |              |              |             |     |       |         |         |     |     |     |     |     |     |     |       |       |           |           |     |  |  |  |  |  |  |  |  |      |        |        |       |       |       |       |       |     |     |     |     |  |             |             |             |              |              |            |             |  |  |  |
| Male   | Year 8  | 26 5        | 28 15       | 77 50      | 55 59        | 16 59        | 3 3         | 0 2 | 206   | 193     |         |     |     |     |     |     |     |     |       |       |           |           |     |  |  |  |  |  |  |  |  |      |        |        |       |       |       |       |       |     |     |     |     |  |             |             |             |              |              |            |             |  |  |  |
|  |   | EOY<br>2.6% | EOY<br>7.8% | EOY<br>26% | EOY<br>30.5% | EOY<br>30.5% |             |     |       |         |         |     |     |     |     |     |     |     |       |       |           |           |     |  |  |  |  |  |  |  |  |      |        |        |       |       |       |       |       |     |     |     |     |  |             |             |             |              |              |            |             |  |  |  |



The male cohort **reduced from 32%** at the beginning of the year to **26% in L3** at the end of the year.

This was due to **BL 3 reducing from 13% to 2.6%** and **EL3 reducing from 13.6% to 7.8%** from the interim time to the end of the year.

It was significant to see that **L4 increased from 8% at the interim time to 30.5%** at the end of the year.

**Target 2 – Curriculum levels** – 29% of the Y8 all Maori cohort start of 2020 were in L3 of the NZC for Writing. Reduce these percentages/student numbers.

| Writing       |       | BL3                | EL3                   | L3                  | EL4                 | L4                 | EL5 | L5 | Total   |
|---------------|-------|--------------------|-----------------------|---------------------|---------------------|--------------------|-----|----|---------|
| Interim v EOY |       |                    |                       |                     |                     |                    |     |    |         |
| Maaori        | Year8 | 14 3<br>EOY<br>3 % | 17 12<br>EOY<br>11.5% | 42 31<br>EOY<br>30% | 24 33<br>EOY<br>32% | 1 23<br>EOY<br>22% | 9 2 |    | 106 104 |

The Maaori cohort **increased from 29%** at the beginning of the year to **30% in L3** at the end of the year.

This was due to **BL 3 reducing from 13% to 3%** and **EL3 reducing from 16% to 11.5%** from the interim time to the end of the year.

It was significant to see that **EL 4 increased from 23% at the interim time to 32%** at the end of the year. **L4 increased from 0.9% at the interim time to 22%** at the end of the year.

**Target 3 – Curriculum levels** – 29% of the Y8 all Pasifika cohort start of 2020 were in L3 of the NZC for Writing. Reduce these percentages/student numbers.

| Writing       |        | BL3 | EL3 | L3                  | EL4               | L4                | EL5 | L5 | Total |
|---------------|--------|-----|-----|---------------------|-------------------|-------------------|-----|----|-------|
| Interim v EOY |        |     |     |                     |                   |                   |     |    |       |
| Pasifika      | Year 8 | 3 1 | 6 1 | 7 9<br>EOY<br>37.5% | 7 8<br>EOY<br>33% | 0 5<br>EOY<br>21% |     |    | 27 24 |

The Pasifika cohort **increased from 29%** at the beginning of the year to **37.5% in L3** at the end of the year.

This was due to **BL 3 reducing from 11% to 4%** and **EL3 reducing from 22% to 4%** from the interim time to the end of the year.

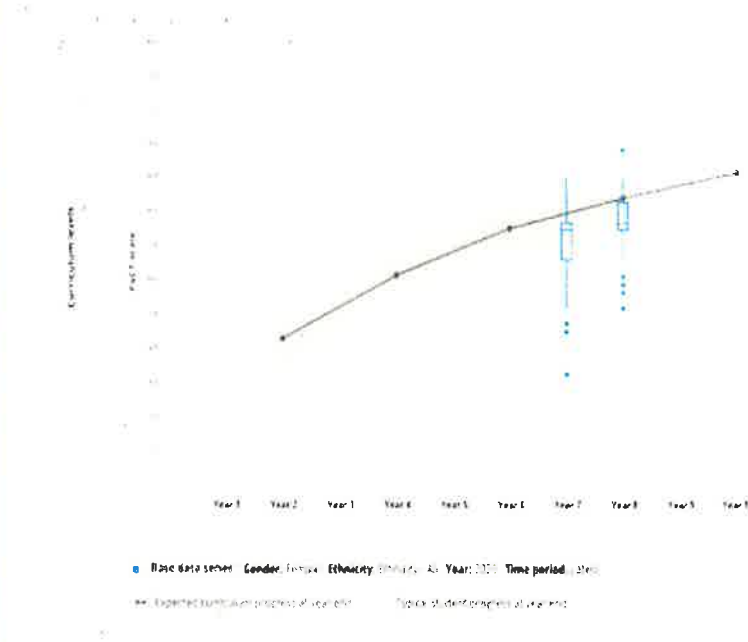
It was significant to see that **EL 4 increased from 26% at the interim time to 33%** at the end of the year. **L4 increased from 0.% at the interim time to 21%** at the end of the year.

**Target 4 - PACT was focused on target students in 2020.**

Achievement report (school view) - Writing

Progression: 10/20/2020

Gender: Female Ethnicity: Pasifika Year: 2020 Time period: 2020



Data supporting the above graph (aggregate and student view)

Hide data table: Aggregate view

| Curriculum levels (working within) | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7   | Year 8   |
|------------------------------------|--------|--------|--------|--------|--------|--------|----------|----------|
| Beyond NEC Level 5                 |        |        |        |        |        |        |          | 1 (2%)   |
| NEC Level 5                        |        |        |        |        |        |        | 1 (2%)   | 15 (20%) |
| NEC Level 4                        |        |        |        |        |        |        | 87 (65%) | 96 (24%) |
| NEC Level 3                        | 100%   | 100%   | 100%   | 100%   | 100%   | 100%   | 88 (24%) | 12 (21%) |
| NEC Level 2                        |        |        |        |        |        |        | 14 (14%) | 7 (7%)   |
| NEC Level 1                        |        |        |        |        |        |        | 1 (1%)   | 0        |
| <b>Total</b>                       | 100%   | 100%   | 100%   | 100%   | 100%   | 100%   | 105      | 153      |

A new approach was introduced in 2020 with a Writing project for approx. 10 weeks and using the Lead Teacher for Writing with a target student group. 689 students were in this group. Data from this approach showed:-

**Data:**

- 11 students (16%) remained in L3
- 3 students (4%) remained in EL4
- 7 students (10%) moved from EL3 to L3
- 39 students (57%) moved from L3 to EL4
- 8 students (12%) moved from EL4 to L4

**Reasons for the variance (why did it happen?)**

1. Data shift for Māori and Pasifika students continues to be a challenge for everyone. How to address this in 2021 will be included in the 2021 targets.
2. Increased teacher focus on data and progress must be ongoing.

**Evaluation (where to next?)**

1. 30+ primary schools contribute to this Intermediate and there is considerable variety / variation amongst them with use of assessment tools, interpretation of data and reporting.
2. PACT as a progress and moderation tool was used for all target students in 2019 and this will extend to all students in 2020.
3. The lead teacher for Writing will have extra resourcing and has set 2021 intervention targets for herself and all teachers.

### **Planning for 2021: - Targets set for 2021 - Writing**

**Target 1 – Curriculum levels** All 129 students working AT for writing at the end of Y7 2020 will remain AT, end of year Y8. This means the 36% of students from 2020 will progress from EL4 to L4 (AT Y8) in 2021. Identifying and individualising the progress for these students is part of this target.

**Target 2 – Curriculum levels** – 10 students will progress Levels across the continuum. 10 from Well Below EOY Y7 will progress to AT and 10 from AT EOY Y7 will progress to Above. This means the focus is on student's progress in Writing from one level to another.

**Target 3 – Curriculum levels** – The proportion of students working AT for writing in Y8 will increase to 41%. This is a 5% increase compared with the end of Y7 2020.

**Target 4 – Curriculum levels** - The proportion of Māori students working AT for Y8 will increase to 25%. This is a 6% increase compared with the end of Y7 2020. If achieved this will be 26 of the 102 Y8 Māori students.

**Target 5 – Curriculum levels** - The proportion of Pasifika students working AT for Y8 will increase to 8%. This is a 3% increase compared with the end of Y7 2020. If achieved this will be 8 of the 22 Y8 Pasifika students.

**Target 6 – PACT** – Across 2021, examine how to shift reporting to the learning progression frameworks and use PACT as the tool for tracking progress. Whole school data is required and as well, contributing school data is a COL goal.

# Analysis of Variance 2020 - Pukekohe Intermediate School 1452

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| <b>Focus: Mathematics</b>  |
| <b>Strategic Aim:</b> We will deliver high quality and well balanced teaching and learning programmes based on the New Zealand Curriculum.   |
| <b>Annual Aim:</b> Our students' numeracy and literacy achievement levels will be in-line with the national average for schools / students similar to ours.  |
| <b>Baseline data:</b><br><i>The school uses learning levels and aimed to use the end of 2019 as a start point with Y7 students and their data rolling into 2020 as Y8 students.</i>  |
| <b>Targets:</b><br><b>Target 1 – Curriculum levels</b> – 33% (116 students) of the Y8 “all” cohort start of 2020 were in L3 of the NZC for Mathematics. <u>Reduce this percentages / these student numbers.</u><br><b>Target 2 – Curriculum levels</b> – 33% (33 students) of the Y8 “all” Māori cohort start of 2020 were in L3 of the NZC for Mathematics. <u>Reduce these percentages / student numbers.</u><br><b>Target 3 – Curriculum levels</b> – 13% (3 students) of the Y8 all Pasifika cohort start of 2020 were in L3 of the NZC for Mathematics. <u>Reduce these percentages / student numbers.</u><br><b>Target 4 – Curriculum Levels</b> - 12% (47 students) of the Y7 “all” cohort are at <u>early</u> L3 of the NZC for Mathematics. (Using Y6 transition data), Validate and <u>Reduce these percentages / student numbers.</u><br><b>Target 4 – PACT</b> – Across 2020, <u>examine how to shift reporting to the learning progression frameworks and use PACT as the tool for tracking progress.</u> Whole school data is required and as well, contributing school data is a <u>COL goal.</u> |

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| <b>Actions (what did we do in 2020?)</b> | <ol style="list-style-type: none"> <li>1. Individual Y8 teachers set “target” students in their classes using end of Y7 2019 data and Y7 teachers undertook the same once T1 2020 assessment was completed.</li> <li>2. Teachers followed a school curriculum plan for Mathematics and had a lead teacher to assist.</li> <li>3. The school plan to have a specialist teacher in mathematics assisting all classrooms was discontinued at the end of T1 due to a teacher shortage issue.</li> </ol>  |
| <b>Outcomes (what happened?)</b>         | <p><b>Targets 1-3</b> – End of year curriculum levels data is below. Targets were achieved with numbers reduced or increased at NZC levels but not at the levels or numbers set at the start of the year. The end of year profile is below.</p> <p><b>Target 1</b> - At EOY there is 99 Year 8 students at L3 or below (24%) which is down from 135 (35%) at MOY. Of this number 10 are below L3 which has halved from MOY. Alongside this data is the PAT cohort data which shows an average increase in Scale Score of 9 which indicates expected growth of our students. Areas that have been highlighted for our Year 8 students are knowledge in integers, estimation and geometry and measurement.</p> <p><b>Target 2</b> - Half of all Māori students moved at least 1 sub-level since MOY. However, only 30% of these students are at L4 or above. At EOY there are 52 Maori Y8 students at L3 or below (50%) which is down from 64 (60%) at MOY.</p> <p><b>Target 3</b> - Just of half of all Pasifika students moved at least 1 sub-level since MOY. However, only 25% of these students are at L4 or above. At EOY there are 8 Maori Y8 students at L3 or below (33%) which is down from 16 (59%) at MOY.</p> <p>At EOY there are 53 Year 7 students at Early L3 or below (15%) which is down from 97 (26%) at MOY. Of this number 36 are at Early L3 which is down from 69 at MOY. Alongside this data is the PAT cohort data which shows an average increase in Scale Score of 5 which indicates expected growth of our students. Another interesting finding of the PAT data is the areas we focused on in Term 3 with content workshops for teachers showed excellent growth and our data now sits well</p> |

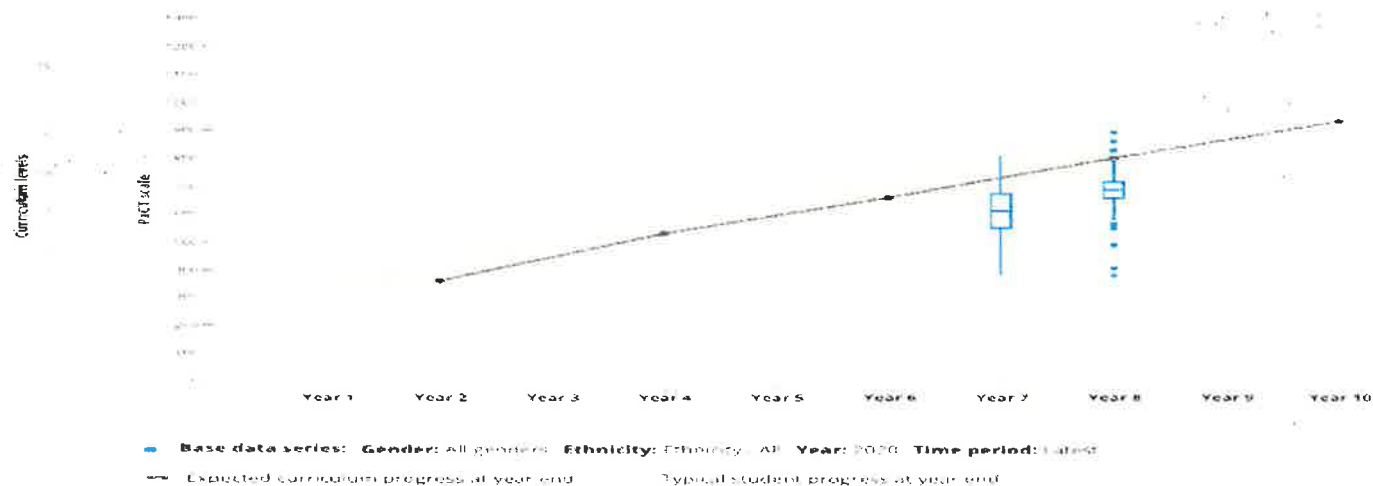
above the national average in decimals and understanding of the equals sign. The PAT data for our Early L3 students shows a weakness in fractions and division which will need to be a focus in 2021.

**Target 4** - PACT was focused on target students in 2020. Work with the Kahui Ako is well underway to move to use the Learning Progression Framework and PaCT to track progress. All schools with the Pukekohe Kahui Ako will be using this tool in 2021 to monitor progress.

Achievement report (school view) - Mathematics

Pukekohe Intermediate

Gender: All genders Ethnicity: Ethnicity - All Year: 2020 Time Period: Latest



Data supporting the above graph (aggregate and student view)

- Hide data table: Aggregate view

| Curriculum levels (working within) | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7     | Year 8     | Year 9 | Year 10 |
|------------------------------------|--------|--------|--------|--------|--------|--------|------------|------------|--------|---------|
| Beyond NZC Level 5                 |        |        |        |        |        |        |            |            |        |         |
| NZC Level 5                        |        |        |        |        |        |        | 2 (2%)     | 1 (1%)     |        |         |
| NZC Level 4                        |        |        |        |        |        |        | 40 (32%)   | 72 (58%)   |        |         |
| NZC Level 3                        |        |        |        |        |        |        | 25 (20%)   | 41 (33%)   |        |         |
| NZC Level 2                        |        |        |        |        |        |        | 9 (7%)     | 9 (7%)     |        |         |
| NZC Level 1                        |        |        |        |        |        |        |            |            |        |         |
| <b>Total</b>                       |        |        |        |        |        |        | <b>126</b> | <b>124</b> |        |         |

**Reasons for the variance (why did it happen?)**

1. Teachers spent time in the early part of 2020, interpreting PAT data and identified trends in Mathematics weakness as applying to their classes.
2. Targets were set in individual classrooms and teachers planned accordingly.



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|  | 3. The support provided by the COL Across School and In-school teachers was beneficial for professional learning for classroom teachers.   |
| <b>Evaluation</b><br>(where to next?)  | <p>1.20+ primary schools contribute to this Intermediate and there is considerable variety / variation amongst them with use of assessment tools, interpretation of data and reporting.</p> <p>2. A COL Maths project is aiming to reduce the unclearness across Y6 teachers and other year levels and unclearness seen through how learning is both assessed and described and this will translate into Mathematics.</p> <p>3.PACT as a progress and moderation tool was used for all target students in 2020 and this will extend to all students in 2021.</p> <p>4. The lead teacher for Mathematics will have extra resourcing and has set 2021 intervention targets for herself and all teachers.</p> |
| <p><b>Planning for 2021: - Targets set for 2021 - Mathematics</b></p> <p><b>Target 1</b> - Curriculum levels - 30% (109 students) of the Y8 "all" cohort start of 2021 were in L3 of the NZC for Mathematics. Reduce this number of students.</p> <p><b>Target 2</b> - Curriculum levels - 33% (30 students) of the Y8 "all" Māori cohort start of 2021 were in L3 of the NZC for Mathematics. Reduce this number of students.</p> <p><b>Target 3</b> - Curriculum levels - 48% (11 students) of the Y8 "all" Pasifika cohort start of 2021 were in L3 of the NZC for Mathematics. Reduce this number of students.</p> <p><b>Target 4</b> - Year 7 curriculum goal – to be set by the end of Term 1.</p> <p><b>Target 5</b> - PACT/LPF - Across 2021 examine four aspects - Additive thinking, Multiplicative thinking, Using symbols and expressions to think mathematically, and Measurement sense with a focus on building teacher content and progression knowledge in order to identify next steps and monitor progress over time. All teachers to undertake PACT judgements.</p> <p><b>Target 6</b> – 82/301 children in Year 7 achieved a stanine of 4 - move these children to a stanine 5 by end of the year. (45 of the 82 are girls)</p> <p><b>Target 7</b> - 29/75 Māori children in Year 7 achieved a stanine of 4 - move these children to a stanine 5 by end of the year. (18 of the 29 are girls)</p> <p><b>Target 8</b> - Improve students understanding and strategies for multi-digit multiplication - current PIS data Year 7 16.78% correct, Māori 13.16%, National Average 29%</p> <p><b>Target 9</b> - Improve mathematical vocabulary to improve PAT results especially in the strands of geometry, measurement, and statistics.</p> |  |

## Gifted and Talented 2020 - Pukekohe Intermediate 1452

### Numbers of Students At Level 5 end of Year 7 and end of Year 8

|        |                    | At Level 5 | At Level 5 |
|--------|--------------------|------------|------------|
|        | <b>Reading</b>     |            |            |
| Year 7 |                    | 46         |            |
| Year 8 |                    |            | 65         |
|        | <b>Writing</b>     |            |            |
| Year 7 |                    | 33         |            |
| Year 8 |                    |            | 14         |
|        | <b>Mathematics</b> |            |            |
| Year 7 |                    | 87         |            |
| Year 8 |                    |            | 52         |

Other examples at this school which show the provision for Gifted and Talented include (and not ignoring that every student has talents):-

- *Accelerate Y7 & Y8 classes*
- *Stanine 9 groupings in PAT assessments*
- *Otago University Mathematics challenges*
- *Science Fair achievements Franklin and Manukau*
- *Extension classes in Technology, Writing, Digital curriculum, Arts and Music*
- *Age group and New Zealand representation across sporting arenas*



## PUKEKOHE INTERMEDIATE SCHOOL

### Kiwisport Report

The 2020 grant to the school for Kiwisport initiatives was \$9 976 This is MOE resourcing to schools generated via a roll based formula.

Covid 19 seriously interrupted the 2020 "sporting" programme at Pukekohe Intermediate School. The 2020 student cohort missed out on the majority of planned zone. Inter-zone and national events that form the calendar for a normal year.

Sport and participation has been a feature of the education environment at Pukekohe Intermediate Schools since the advent of "tomorrow's schools". The Franklin area is well resourced for sporting facilities and schools are able to take advantage of these. There is also a superbly organized structure for school sporting competition with the "Auckland zone" system. Over a normal year 30 000 students from across Auckland participated in organised sport at Y7&8.

Pukekohe Intermediate School participates in the South Auckland zone and not Franklin due to the size of its Y7 and Y8 cohorts and the imbalance this could provide in the local zone. Irrespective of the zone, the school performs admirably in competition and regularly reaches Auckland champion of champion level. Nearly all Auckland events were cancelled in 2020.

In addition, the school has since the competition inception, participated at the New Zealand Association of Intermediate and Middle Schooling Sports held annually in Tauranga. This is the largest school sporting event in New Zealand with over 10 000 Y7 & Y8 students participating. In 2019, the school participated across ten sporting codes and this involved approximately 125 students. This was cancelled in 2020.

A comprehensive sport and PE curriculum is a feature of our school curriculum with students involved in a weekly programme. Our school championships are held for swimming, cross country and athletics. Sport and PE is high status at the school with nearly 100% student participation, a specific uniform, a well resourced equipment store and recognition at prize giving assemblies. Social distancing, a focus on hygiene and cleaning and access to outside facilities were reasons why in school events and classroom programmes were compromised over 2020.

The grant of \$9 976 was a welcome subsidy for a staffing position. The school has operated for the past nine years, a lunchtime programme with a number of staff involved with organising various inside and outside games and the playground is a busy place with high numbers of students involving themselves in physical activity.

PE/Sporting Expenditure for 2020 was resourced as below:-

|                               |                  |
|-------------------------------|------------------|
| Income (parents and students) | \$ 1 000         |
| Income Community Trusts       | \$ 1 000         |
| School Operating costs        | \$ 30 000        |
| School van costs              | \$ 1 000         |
| Kiwisport Fund                | \$ 9 976         |
| Total                         | \$ <u>42 976</u> |