

# **Pukekohe Intermediate School**

## **Annual Report for the year ended 31 December 2019**

<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>	principal@pukekoheint.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

**Pukekohe Intermediate School**

**Members of the Board of Trustees**

For the year ended 31 December 2019

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

# Pukekohe Intermediate School

## Annual Report

For the year ended 31 December 2019

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**Pukekohe Intermediate School**  
**Statement of Responsibility**  
For the year ended 31 December 2019

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

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

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

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

*Stacey Davis*

Full Name of Board Chairperson

*Stacey Davis*

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 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	5,590,108	7,411,982	5,292,562
Locally Raised Funds	3	314,647	400,650	538,616
Interest Income		10,280	11,000	11,273
International Students	4	100,731	250,000	118,823
		<u>6,015,766</u>	<u>8,073,632</u>	<u>5,961,274</u>
<b>Expenses</b>				
Locally Raised Funds	3	180,798	225,400	395,802
International Students	4	84,151	215,000	107,039
Learning Resources	5	3,761,596	5,612,100	3,423,182
Administration	6	330,935	302,450	265,639
Finance		7,034	-	8,577
Property	7	1,579,700	1,522,550	1,527,063
Depreciation	8	161,834	125,000	155,372
Loss on Disposal of Property, Plant and Equipment		1,648	10,000	12,456
		<u>6,107,696</u>	<u>8,012,500</u>	<u>5,895,130</u>
<b>Net Surplus / (Deficit) for the year</b>		(91,930)	61,132	66,144
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(91,930)</u>	<u>61,132</u>	<u>66,144</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 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Balance at 1 January</b>		778,698	778,698	696,105
Total comprehensive revenue and expense for the year		(91,930)	61,132	66,144
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		47,500	-	16,449
<b>Equity at 31 December</b>	24	734,268	839,830	778,698
Retained Earnings		734,268	839,830	778,698
<b>Equity at 31 December</b>		734,268	839,830	778,698

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 2019

		2019	2019	2018
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	791,186	544,343	476,399
Accounts Receivable	10	449,067	430,000	492,008
GST Receivable		838	5,000	41,854
Prepayments		33,001	25,000	54,700
Funds Due for Capital Works Projects	18	-	-	2,930
		<u>1,274,092</u>	<u>1,004,343</u>	<u>1,067,891</u>
<b>Current Liabilities</b>				
Accounts Payable	12	481,366	452,000	478,631
Revenue Received in Advance	13	214,429	-	84,318
Provision for Cyclical Maintenance	14	86,552	-	-
Painting Contract Liability - Current Portion	15	-	23,000	21,752
Finance Lease Liability - Current Portion	16	46,906	55,000	55,129
Funds Held for Capital Works Projects	17	124,053	-	-
Funds for RTL B Services	18	78,620	25,000	64,330
		<u>1,031,926</u>	<u>555,000</u>	<u>704,160</u>
<b>Working Capital Surplus/(Deficit)</b>		242,166	449,343	363,731
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	513,587	495,487	515,219
		<u>513,587</u>	<u>495,487</u>	<u>515,219</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	-	60,000	57,701
Finance Lease Liability	16	21,485	45,000	42,551
		<u>21,485</u>	<u>105,000</u>	<u>100,252</u>
<b>Net Assets</b>		<u>734,268</u>	<u>839,830</u>	<u>778,698</u>
<b>Equity</b>	24	<u>734,268</u>	<u>839,830</u>	<u>778,698</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 2019

	2019	2019	2018
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	1,341,889	1,280,899	1,249,017
Locally Raised Funds	341,901	329,957	509,630
International Students	186,628	238,499	128,913
Goods and Services Tax (net)	41,017	36,854	22,569
Payments to Employees	(861,962)	(695,783)	(607,057)
Payments to Suppliers	(714,649)	(985,383)	(1,148,744)
Cyclical Maintenance Payments in the year	(11,430)	-	-
Interest Paid	(7,034)	-	(8,577)
Interest Received	10,280	11,000	11,495
	<hr/>	<hr/>	<hr/>
Net cash from Operating Activities	326,640	216,043	157,246
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	(1,648)	(11,814)	(155,907)
Purchase of PPE (and Intangibles)	(108,414)	(332,166)	-
	<hr/>	<hr/>	<hr/>
Net cash from Investing Activities	(110,062)	(343,980)	(155,907)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	47,500	-	16,449
Finance Lease Payments	(68,812)	231,032	(65,707)
Painting Contract Payments	(21,752)	1,248	(25,669)
Loans Received / Repayment of Loans	-	-	18,463
Funds Administered on Behalf of Third Parties	14,290	(39,330)	-
Funds Held for Capital Works Projects	126,983	2,930	(63,678)
	<hr/>	<hr/>	<hr/>
Net cash from Financing Activities	98,209	195,880	(120,142)
	<hr/>	<hr/>	<hr/>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>314,787</b>	<b>67,943</b>	<b>(118,803)</b>
Cash and cash equivalents at the beginning of the year	9	476,399	476,400
	<hr/>	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	9	791,186	544,343
	<hr/>	<hr/>	<hr/>

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

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



# Pukekohe Intermediate School

## Notes to the Financial Statements

For the year ended 31 December 2019

### 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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

##### Basis of Preparation

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

##### Financial Reporting Standards Applied

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

##### Standard Early Adopted

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

##### PBE Accounting Standards Reduced Disclosure Regime

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

##### Measurement Base

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

##### Presentation Currency

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

##### Specific Accounting Policies

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

##### Critical Accounting Estimates And Assumptions

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

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

##### 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.

## Pukekohe Intermediate School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### *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 2019

### 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### *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 2019

### 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, 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.

### 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 2019

**2 Government Grants**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	1,032,915	1,008,682	995,001
Teachers' Salaries Grants	3,090,634	5,000,000	2,822,360
Use of Land and Buildings Grants	1,232,537	1,218,300	1,218,301
Other MoE Grants	198,449	165,000	200,977
Other Government Grants	35,573	20,000	55,923
	<u>5,590,108</u>	<u>7,411,982</u>	<u>5,292,562</u>

**3 Locally Raised Funds**

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	51,604	65,000	77,737
Activities	78,817	182,650	202,381
Trading	95,406	30,000	46,810
Overseas Travel	32,363	30,000	138,544
Other Revenue	56,457	93,000	73,144
	<u>314,647</u>	<u>400,650</u>	<u>538,616</u>
<b>Expenses</b>			
Activities	101,564	172,400	206,247
Trading	42,771	20,000	32,831
Fundraising (Costs of Raising Funds)	3,240	3,000	-
Overseas Travel	33,223	30,000	156,724
	<u>180,798</u>	<u>225,400</u>	<u>395,802</u>
	<u>133,849</u>	<u>175,250</u>	<u>142,814</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

**4 International Student Revenue and Expenses**

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	11	0	11
<b>Revenue</b>			
International Student Fees	100,731	250,000	118,823
<b>Expenses</b>			
Recruitment	-	-	25,832
International Student Levy	-	-	970
Other Expenses	43,738	-	58,487
Other Expenses -overseas travel	40,413	215,000	21,750
	<u>84,151</u>	<u>215,000</u>	<u>107,039</u>
	<u>16,580</u>	<u>35,000</u>	<u>11,784</u>

*Surplus/ (Deficit) for the year International Students*

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.



Pukekohe Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	90,548	78,850	119,622
Equipment Repairs	-	1,250	481
Information and Communication Technology	28,696	48,750	44,179
Employee Benefits - Salaries	3,589,600	5,411,000	3,176,037
Staff Development	52,752	72,250	53,436
Overseas Travel	-	-	29,427
	<u>3,761,596</u>	<u>5,612,100</u>	<u>3,423,182</u>

6 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	7,441	10,000	6,975
Board of Trustees Fees	1,203	1,500	1,408
Board of Trustees Expenses	7,480	8,500	12,470
Communication	7,728	9,000	8,285
Consumables	22,409	13,500	12,821
Other	41,757	42,950	34,767
Employee Benefits - Salaries	220,816	192,000	168,745
Insurance	9,861	10,000	8,206
Service Providers, Contractors and Consultancy	12,240	15,000	11,962
	<u>330,935</u>	<u>302,450</u>	<u>265,639</u>

7 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	19,539	18,000	8,232
Consultancy and Contract Services	62,233	65,000	62,173
Cyclical Maintenance Expense	40,281	24,000	10,566
Grounds	33,154	10,000	28,060
Heat, Light and Water	35,055	59,000	63,733
Repairs and Maintenance	48,793	28,250	36,947
Use of Land and Buildings	1,232,537	1,218,300	1,218,301
Security	12,639	10,000	11,745
Employee Benefits - Salaries	95,469	90,000	87,306
	<u>1,579,700</u>	<u>1,522,550</u>	<u>1,527,063</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 2019

**8 Depreciation**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	991	1,000	755
Furniture and Equipment	52,698	50,000	51,922
Information and Communication Technology	27,405	40,000	38,028
Motor Vehicles	9,766	1,000	814
Leased Assets	69,238	31,000	61,870
Library Resources	1,736	2,000	1,983
	<u>161,834</u>	<u>125,000</u>	<u>155,372</u>

**9 Cash and Cash Equivalents**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	750	400	400
Bank Current Account	42,249	543,943	475,999
Bank Call Account	748,187	-	-
Cash and cash equivalents for Cash Flow Statement	<u>791,186</u>	<u>544,343</u>	<u>476,399</u>

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

**10 Accounts Receivable**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	49,084	30,000	32,125
Bank Staffing Underuse	-	-	87,217
Teacher Salaries Grant Receivable	399,983	400,000	372,666
	<u>449,067</u>	<u>430,000</u>	<u>492,008</u>
Receivables from Exchange Transactions	49,084	30,000	32,125
Receivables from Non-Exchange Transactions	399,983	400,000	459,883
	<u>449,067</u>	<u>430,000</u>	<u>492,008</u>





Pukekohe Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment/ Adjustments	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
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 Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
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).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Building Improvements	26,692	-	(1,821)	-	(755)	24,116
Furniture and Equipment	250,851	59,125	(1,119)	-	(51,922)	256,935
Information and Communication Technology	53,485	47,952	(9,516)	-	(38,028)	53,893
Motor Vehicles	-	48,830	-	-	(814)	48,016
Leased Assets	102,707	77,537	-	-	(61,870)	118,374
Library Resources	15,868	-	-	-	(1,983)	13,885
<b>Balance at 31 December 2018</b>	<b>449,603</b>	<b>233,444</b>	<b>(12,456)</b>	<b>-</b>	<b>(155,372)</b>	<b>515,219</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Building Improvements	30,192	(6,076)	24,116
Furniture and Equipment	722,046	(465,111)	256,935
Information and Communication Technology	241,719	(187,826)	53,893
Motor Vehicles	48,830	(814)	48,016
Leased Assets	228,712	(110,338)	118,374
Library Resources	83,721	(69,836)	13,885
<b>Balance at 31 December 2018</b>	<b>1,355,220</b>	<b>(840,001)</b>	<b>515,219</b>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 12 Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	51,876	30,000	81,432
Accruals	14,697	7,000	6,750
Employee Entitlements - Salaries	402,555	400,000	374,996
Employee Entitlements - Leave Accrual	12,238	15,000	15,453
	<u>481,366</u>	<u>452,000</u>	<u>478,631</u>
Payables for Exchange Transactions	481,366	452,000	478,631
	<u>481,366</u>	<u>452,000</u>	<u>478,631</u>

The carrying value of payables approximates their fair value.

### 13 Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	97,398	-	11,501
Other	117,031	-	72,818
	<u>214,429</u>	<u>-</u>	<u>84,319</u>

### 14 Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	57,701	57,701	47,135
Increase/(decrease) to the Provision During the Year	40,281	24,000	10,566
Use of the Provision During the Year	(11,430)	(21,701)	-
Provision at the End of the Year	<u>86,552</u>	<u>60,000</u>	<u>57,701</u>
Cyclical Maintenance - Current	86,552	-	-
Cyclical Maintenance - Term	-	60,000	57,701
	<u>86,552</u>	<u>60,000</u>	<u>57,701</u>

### 15 Painting Contract Liability

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Liability	-	23,000	21,752
	<u>-</u>	<u>23,000</u>	<u>21,752</u>

In 2007 the Board signed an agreement with Programme Maintenance Services Ltd (the contractor) for an agreed programme of work covering an twelve year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2008, with regular maintenance in subsequent years. The agreement has an annual commitment of \$21,752. The contract finished in 2019.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 16 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):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	78,333	55,000	82,213
Later than One Year and no Later than Five Years	30,861	45,000	64,411
	<u>109,194</u>	<u>100,000</u>	<u>146,624</u>

### 17 Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
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>

#### Represented by:

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

129,153  
(5,100)  
124,053

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Combined 5 YA Projects	<i>Completed</i>	63,678	28,474	94,740	(2,588)	-
SYP Modernisation	<i>In progress</i>	-	-	2,930	-	(2,930)
Totals		<u>63,678</u>	<u>28,474</u>	<u>97,670</u>	<u>(2,588)</u>	<u>(2,930)</u>

Pukekohe Intermediate School

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

For the year ended 31 December 2019

**18 Funds for RTLB 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.

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds held at beginning of the year	64,330	25,000	45,867
<i>Revenue</i>			
Teachers' Salary Grant	2,386,868	2,400,000	2,386,868
Administration Grant	96,420	95,000	95,673
Learning Support Funding	182,688	170,000	168,153
Travel Grant	157,986	150,000	155,581
Other Revenue	49,059	20,000	19,460
	<u>2,873,021</u>	<u>2,835,000</u>	<u>2,825,735</u>
Total funds available	<u>2,937,351</u>	<u>2,860,000</u>	<u>2,871,602</u>
<i>Expenses</i>			
Employee Benefit - Salaries	2,386,868	2,400,000	2,386,868
Administration	132,100	115,000	107,470
Learning Support	153,747	170,000	151,171
Travel	111,963	150,000	137,029
Other Expenses	49,144	-	(1,298)
	<u>2,833,822</u>	<u>2,835,000</u>	<u>2,781,240</u>
Purchase of Assets	24,909	-	26,032
Funds Held at Year End	<u><u>78,620</u></u>	<u><u>25,000</u></u>	<u><u>64,330</u></u>

**19 Related Party Transactions**

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

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



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 20 Remuneration

*Key management personnel compensation*

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	1,203	1,408
Full-time equivalent members	0.05	0.05
<i>Leadership Team</i>		
Remuneration	377,378	377,378
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	378,581	378,786
Total full-time equivalent personnel	3.05	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:

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	10-20	10-20
Termination Benefits	-	-

*Other Employees*

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	1	1
	1	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.

## Pukekohe Intermediate School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

## 22 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

### Holidays Act Compliance – schools payroll

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

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

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

## 23 Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: 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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>			
Cash and Cash Equivalents	791,186	544,343	476,399
Receivables	449,067	430,000	492,008
Total Financial assets measured at amortised cost	<u>1,240,253</u>	<u>974,343</u>	<u>968,407</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	481,366	452,000	478,631
Finance Leases	68,391	100,000	97,680
Painting Contract Liability	-	23,000	21,752
Total Financial Liabilities Measured at Amortised Cost	<u>549,757</u>	<u>575,000</u>	<u>598,063</u>

## 26 Events After Balance Date

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

## 27 Adoption of PBE IFRS 9 Financial Instruments

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

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF PUKEKOHE INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with 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**

Prior to being recorded, control over the receipt of revenue from international students is limited. Revenue from international students is disclosed in note 4 of the financial statements on page 11 as \$100,731. There are no satisfactory audit procedures that we could adopt to confirm independently that the revenue from international students had been properly recorded.

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 2019 - Pukekohe Intermediate School 1452

## Focus: Mathematics

**Strategic Aim:** We will deliver high quality and well balanced teaching and learning programmes based on the New Zealand Curriculum.

**Annual Aim:** Our students' numeracy and literacy achievement levels will be in-line with the national average for schools / students similar to ours.

### Baseline data:

*The discontinuation of National Standards at the end of 2017 meant original 2018 baseline data and targets involving NS, became redundant. The school substituted learning levels and aimed to use the end of 2018 as a start point with Y7 students and their data rolling into 2019.*

Target 1 - 81 of the 2018 Y7 cohort have a Mathematics (patm) scale score between 38.9 (Y5 mean) and 49.6 (Y7 mean) at the start of Y7. The 2018 target is to reduce the size of this original group by at least 30 students.

### Targets:

**Target 1 – Curriculum levels** – Being at curriculum level 4 is the goal for Y8 students and moving into Y9. 38% (117 students) of the start of 2019 Y8 were below level 4. The 2019 target is to reduce the size of this group by at least 50 students.

**Target 2 – Curriculum levels** – Being at curriculum level 4 is the goal for Y8 students and moving into Y9. 55% (171 students) of the start of 2019 Y8 were in level 4. The 2019 target is to increase the size of this group by at least 50 students.

**Target 3 – Curriculum levels** – Being at curriculum level 4 is the goal for Y8 students and moving into Y9. 7% (23 students) of the start of 2019 Y8 were at early level 5 or above. The 2019 target is to increase the size of this group by at least 10 students.

**Target 4 – PACT** – Across 2019, examine how to shift reporting to the learning progression framework and use PACT as the tool for tracking progress.

**Target 5 – PAT** - 59 of the 2018 Y7 cohort have a Mathematics (patm) scale score between 38.9 (Y5 mean) and 49.6 (Y7 mean) at the end of Y7. The 2019 target is to reduce the size of this original group by at least 15 students over Y8.

**Target 6 – PAT** – 100 of the 2019 Y7 cohort have a Mathematics (patm) scale score between 38.9 (Y5 mean) and 49.6 (Y7 mean). The 2019 target is to reduce the size of this original group by at least 40 students. 48 (27%) are boys. 52 (36%) are girls. 15 are Māori boys and 16 are Māori girls. 4 are Pasifika boys and 3 are Pasifika girls.

**Target 7 – PAT** Y7 – 39 (46%) of the 2019 Y7 Māori cohort had a scaled score <46.4. 46.4 is the mean for a Y6 student. Combined with the 31 students in target 2, this means 83% of Y7 Māori are at the mean for Y7 or below. The 2019 target is to reduce the size of this group by at least 20 students and in so doing increase the number of students at the Y8 mean to 50% of the cohort.

**Target 8 – PAT** Y7 – 7 (37%) of the 2019 Y7 Pasifika cohort had a scaled score <46.4. 46.4 is the mean for a Y6 student. Combined with the 7 students in target 6, this means 74% of Y7 Pasifika are at the mean for Y7 or below. The 2019 target is to reduce the size of this group by at least 5 students and in so doing increase the number of students at the Y8 mean to 50% of the cohort.

**Target 9. MST** – The Maths Specialist Teacher role re-starts in 2019. Start of year data (numbers of Y8 students at curriculum levels) . The target is to move <L3 to L3 and L3 to move to L4 by the end of the year. **Table 13**

**Actions (what did we do in 2019?)**

1. Individual Y8 teachers set "target" students in their classes using end of Y7 2018 data and Y7 teachers undertook the same once T1 2019 assessment was completed.
2. Teachers followed a school curriculum plan for Mathematics and had a lead teacher to assist.
3. MST happened in 2109.

**Outcomes (what happened?)**

**Targets 1-3** - 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.

MATHEMATICS	Well below		Below		At		Above	
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion
All students	91	12.5%	261	35.0%	221	30.5%	145	21.0%
End of Year 7	49	13.00%	142	38.00%	98	26.00%	86	23.00%
End of Year 8	18	5.00%	119	34.00%	128	36.00%	88	25.00%
Male	41	10.5%	128	33.0%	121	33.0%	74	19.0%
Female	24	7.0%	134	40.0%	101	30.0%	78	23.0%
Māori	40	19.0%	92	44.0%	52	25.0%	87	12.0%
Pasifika	9	10.0%	50	57.0%	18	20.5%	11	12.5%

**Target 9** – MST was re-introduced in 2019.

**MST - End of Year 2019**

**Intake 2**

During the second intake of MST for 2019, 50 students participated (1 left at the end of Term 3). At the beginning of the intake, 10 students were below Curriculum Level 3. There are now 3 students below Curriculum Level 3, however, all are Year 7 students. We had 13 students at Early Level 3 and now have 6, 4 of which are Year 7 students. We had 27 students at Curriculum Level 3 and now have 24. We had 1 student at Early Curriculum Level 4 and now have 14. We also have 2 students at Curriculum Level 4.

Moving one sub-level of the curriculum over 16 weeks is considered accelerated progress. 81% of the students who attended the MST programme moved up at least one sub-level. 20% of the students moved up two sub-levels. This programme was especially successful for our girls who had 89% move at least one sub-level.

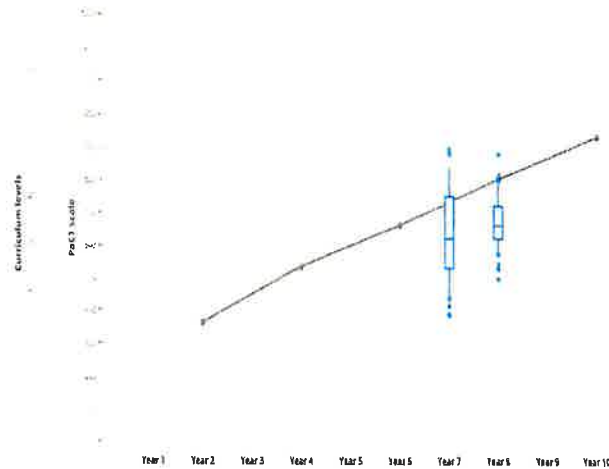
PAT data also showed excellent progress over time. The expected scale score progress for Year 7 & 8 students in Mathematics is 5.4 over one year. 61% of the students in intake 2 made progress of at least 1 ½ years. 34% of the students made 2 or more years expected progress.

**Target 4** - PACT was focused on target students in 2019. Data was not matched with 110 Y7 students in the April sample and 119 in the November sample. Both data sets are below. Sound growth in reduced or increased numbers of students at curriculum levels is shown. For example, NZC L2 reduced from 34 students to 21 over the year. NZC L4 increased from 26 to 39 students.

Achievement report (school view) - Mathematics

Pukekohe Intermediate

Gender: All genders Ethnicity: Ethnicity - All Year: 2019 Time Period: 2019 Term 2



Base data series: Gender: All genders Ethnicity: Ethnicity - All Year: 2019 Time period: 2019 Term 2

Expected curriculum progress Typical student progress

Data supporting the above graph (aggregate and student view)

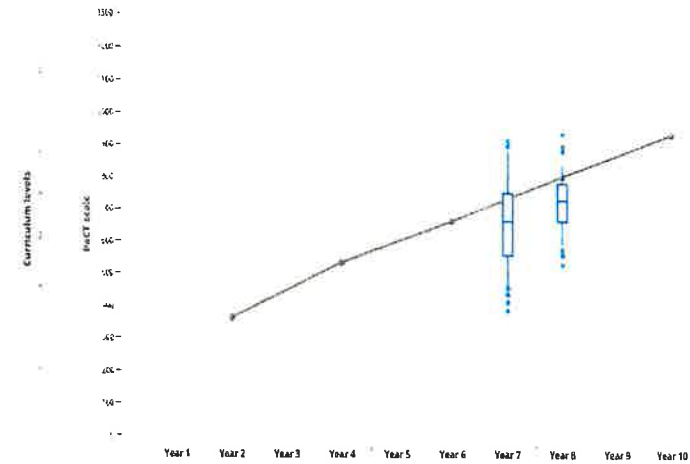
Hide data table: Aggregate view

Curriculum levels	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							5 (5%)	2 (3%)		
NZC Level 4							23 (30%)	26 (35%)		
NZC Level 3							38 (35%)	44 (50%)		
NZC Level 2							34 (27%)	2 (8%)		
NZC Level 1										
Total							110	74		

Achievement report (school view) - Mathematics

Pukekohe Intermediate

Gender: All genders Ethnicity: Ethnicity - All Year: 2019 Time Period: Latest



Base data series: Gender: All genders Ethnicity: Ethnicity - All Year: 2019 Time period: Latest

Expected curriculum progress Typical student progress

Data supporting the above graph (aggregate and student view)

Hide data table: Aggregate view

Curriculum levels	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								12 (10%)	14 (15%)	
NZC Level 4								39 (33%)	52 (57%)	
NZC Level 3								47 (39%)	24 (26%)	
NZC Level 2								21 (18%)	1 (1%)	
NZC Level 1										
Total								119	81	

**Targets 5-8** - This approach with setting numbers to be reduced in both year groups and across ethnicity groups was not the focus over 2019. The use of PAT data and other data sources moved to a target student model within a Learning Community. A check against PAT data at the end of the year showed some movement in all 4 target areas but not at the number reductions which were originally set. At the end of 2019, Y7 data, all Maori, all Pasifika highlighted all groups as below the national norm for Y7 for Mathematics but as a cohort across all ethnicities, the 2019 Y7 group was slightly above the national norm.

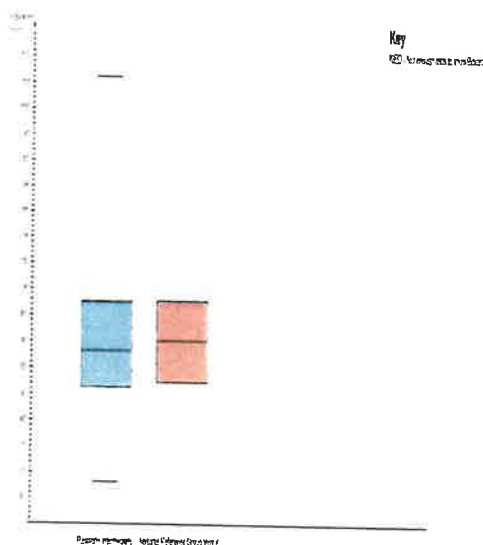
**Year Group Report**

**Progressive Achievement Test of Mathematics**

Progressive Achievement Test of Mathematics

Summary of Results

Number of Students	Mean Score	Standard Deviation	Minimum Score	Lower Quartile	Upper Quartile	Maximum Score	High	Low
153	45.176	12.514	22.500	34.000	54.000	65.000	75.000	35.000



© NZCER 2016

Term 4 2019

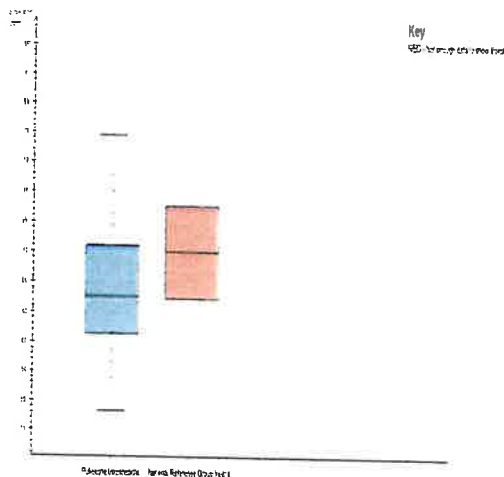
**Year Group Report**

**Progressive Achievement Test of Mathematics**

Progressive Achievement Test of Mathematics

Summary of Results

Number of Students	Mean Score	Standard Deviation	Minimum Score	Lower Quartile	Upper Quartile	Maximum Score	High	Low
160	42.250	13.176	27.500	31.000	51.000	61.000	75.000	35.000



© NZCER 2016

Term 4 2019

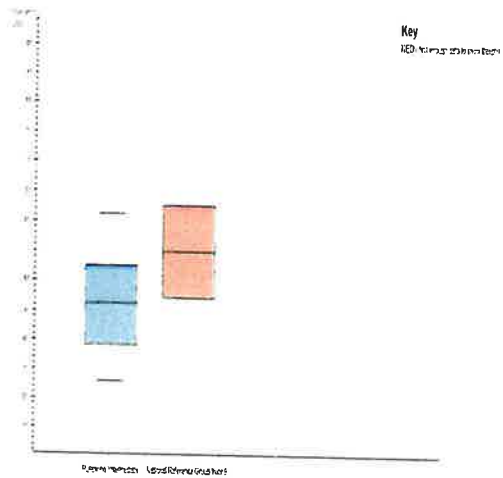
**Year Group Report**

**Progressive Achievement Test of Mathematics**

Progressive Achievement Test of Mathematics

Summary of Results

Number of Students	Mean Score	Standard Deviation	Minimum Score	Lower Quartile	Upper Quartile	Maximum Score	High	Low
155	47.742	12.213	30.000	38.000	58.000	68.000	75.000	35.000



© NZCER 2016

Term 4 2019

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

1. Teachers spent time in the early part of 2019, 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.
3. The accelerated MST model was successful and whilst it was of benefit for a group of students, the principles and methods were removed from the knowledge and actions of classroom teachers.

**Evaluation (where to next?)**

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.
2. COL achievement challenges are not set and this is contributing to the unclear picture concerning Y6.
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.
4. The lead teacher for Mathematics will have extra resourcing and has set 2020 intervention targets for herself and all teachers.

### **Planning for 2020: - Targets set for 2020 - Mathematics**

**Target 1** – Curriculum levels – 33% (116 students) of the Y8 “all” cohort start of 2020 were in L3 of the NZC for Mathematics. Reduce this percentages / these student numbers.

**Target 2** – Curriculum levels – 33% (33 students) of the Y8 “all” Maori cohort start of 2020 were in L3 of the NZC for Mathematics. Reduce these percentages / student numbers.

**Target 3** – Curriculum levels – 13% (3 students) of the Y8 all Pasifika cohort start of 2020 were in L3 of the NZC for Mathematics. Reduce these percentages / student numbers.

**Target 4** – Curriculum Levels - 12% (47 students) of the Y7 “all” cohort are at early L3 of the NZC for Mathematics. (Using Y6 transition data) Validate and Reduce these percentages / student numbers.

**Target 4** – PACT – Across 2020, 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.

## Gifted and Talented 2019 - 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>		
<u>Year 7</u>		23	
<u>Year 8</u>			70
	<b>Writing</b>		
<u>Year 7</u>		23	
<u>Year 8</u>			25
	<b>Mathematics</b>		
<u>Year 7</u>		29	
<u>Year 8</u>			60

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*
- *High Distinction awards in the University of New South Wales academic challenges*
- *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*
- *Cultural achievements, eg, Korowai weaving*

# PUKEKOHE INTERMEDIATE SCHOOL

## Kiwisport Report

The 2019 grant to the school for Kiwisport initiatives was \$9 447. This is MOE resourcing to schools generated via a roll based formula.

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 the 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.

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.

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. The school van added to school resources at the end of last year, proved good value over 2019.

The grant of \$9 447 was a welcome subsidy for a staffing position. The school has operated for the past eight years, a lunchtime programme with a number of staff involved with organising various games and the playground is a busy place with high numbers of students involving themselves in physical activity.

PE/Sporting Expenditure for 2019 was resourced as below:-

Income (parents and students)	\$ 30 000
Income Community Trusts	\$ 25 000
School Operating costs	\$ 30 000
School van costs	\$ 5 000
Kiwisport Fund	\$ 9 447

Total \$ 99 447