

TAMAKI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1526
Principal: Rhonda Kelly
School Address: Alamein Road, Panmure, Auckland 1072
School Postal Address: PO Box 14115 Panmure
School Phone: 527 6345
School Email: office@tamakiprimary school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Crusoe Utanga	Chairperson	Co opted June 2019	May 2022
Rhonda Kelly	Principal	Ex Officio	May 2022
Maurice Waetford	Parent Rep	Co opted June 2019	May 2022
Mariana Kaitai	Staff Rep	Elected June 2019	May 2022
Lesa Komor	Staff Rep	Elected January 2018	Resigned June 2019
Randolph Neueli	Parent Rep	Elected June 2019	May 2022
Kamaka Tarawa	Parent Rep	Co opted June 2019	May 2022
Lisi Uasi	Parent Rep	Elected June 2019	May 2022
Simone Pakieto	Parent Rep	Elected June 2019	May 2022
Catherine Holden	Parent Rep	Co-opted June 2019	May 2022
Tara Moala	Parent Rep	Elected June 2019	May 2022

Accountant / Service Provider:
Christine Dumper - Money Monitors

TAMAKI SCHOOL

Annual Report - For the year ended 31 December 2019

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Tamaki School

Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

CRUSOE UTANGA

Full Name of Board Chairperson



Signature of Board Chairperson

2.6.2020

Date:

LOU MUNI KRISHAN REDDY

Full Name of Principal

(Acting Principal)



Signature of Principal

02-06-2020

Date:

Tamaki School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,324,915	2,093,746	2,122,528
Locally Raised Funds	3	87,005	58,586	116,124
Interest income		14,661	12,380	15,196
		<u>2,426,581</u>	<u>2,164,712</u>	<u>2,253,848</u>
Expenses				
Locally Raised Funds	3	29,309	19,800	47,543
Learning Resources	4	1,457,027	1,190,343	1,229,132
Administration	5	153,392	150,397	145,539
Finance		1,661	1,604	1,928
Property	6	759,498	733,735	742,248
Depreciation	7	59,001	67,000	67,222
Loss on Disposal of Property, Plant and Equipment		1,100	-	3,034
		<u>2,460,988</u>	<u>2,162,879</u>	<u>2,236,646</u>
Net Surplus / (Deficit) for the year		(34,407)	1,833	17,202
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(34,407)</u>	<u>1,833</u>	<u>17,202</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.

Tamaki School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		622,303	622,303	605,101
Total comprehensive revenue and expense for the year		(34,407)	1,833	17,202
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		3,995	-	-
Equity at 31 December	21	591,891	624,136	622,303
Retained Earnings		591,891	624,136	622,303
Reserves		-	-	-
Equity at 31 December		591,891	624,136	622,303

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.

Tamaki School
Statement of Financial Position
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	186,702	138,507	126,334
Accounts Receivable	9	77,068	90,582	90,582
GST Receivable		6,935	4,080	4,080
Prepayments		3,396	3,906	3,906
Inventories	10	9,323	9,426	9,426
Investments	11	361,427	400,000	350,000
		<u>644,851</u>	<u>646,501</u>	<u>584,328</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	13	154,319	96,545	99,341
Finance Lease Liability - Current Portion	15	9,327	8,421	8,421
		<u>163,646</u>	<u>104,966</u>	<u>107,762</u>
Working Capital Surplus/(Deficit)		481,205	541,535	476,566
Non-current Assets				
Property, Plant and Equipment	12	181,982	151,582	200,082
		<u>181,982</u>	<u>151,582</u>	<u>200,082</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	61,056	61,056	46,420
Finance Lease Liability	15	10,240	7,925	7,925
		<u>71,296</u>	<u>68,981</u>	<u>54,345</u>
Net Assets		<u>591,891</u>	<u>624,136</u>	<u>622,303</u>
Equity	21	<u>591,891</u>	<u>624,136</u>	<u>622,303</u>

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

Tamaki School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		611,699	555,746	577,943
Locally Raised Funds		32,200	58,586	118,122
Goods and Services Tax (net)		(2,856)	-	(1,281)
Payments to Employees		(291,990)	(326,151)	(339,853)
Payments to Suppliers		(258,746)	(218,284)	(285,275)
Interest Paid		(1,661)	(1,604)	(1,928)
Interest Received		14,661	12,380	11,198
Net cash from Operating Activities		103,307	80,673	78,926
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(1,890)
Purchase of PPE (and Intangibles)		(25,568)	(18,500)	(32,432)
Purchase of Investments		(11,427)	(50,000)	(248,212)
Net cash from Investing Activities		(36,995)	(68,500)	(282,534)
Furniture and Equipment Grant		3,995	-	-
Finance Lease Payments		(9,939)	-	(9,187)
Funds Administered on Behalf of Third Parties		-	-	29,674
Net cash from Financing Activities		(5,944)	-	20,487
Net increase/(decrease) in cash and cash equivalents		60,368	12,173	(183,121)
Cash and cash equivalents at the beginning of the year	8	126,334	126,334	309,455
Cash and cash equivalents at the end of the year	8	186,702	138,507	126,334

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..

Tamaki School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Kiwi Park 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.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 24.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

j) Property, Plant and Equipment

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

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20 years
Furniture and equipment	5 - 10 years
Information and communication technology	3 - 5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

l) 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.

m) 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.

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

n) 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).

o) Financial Assets and Liabilities

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

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

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

p) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	538,762	494,621	501,649
Teachers' Salaries Grants	1,129,002	960,000	966,487
Use of Land and Buildings Grants	582,345	578,000	578,098
Other MoE Grants	74,806	61,125	76,294
	<u>2,324,915</u>	<u>2,093,746</u>	<u>2,122,528</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	39,066	22,520	45,810
Activities	9,611	4,082	24,619
Trading	28,751	28,600	34,347
Fundraising	3,062	-	617
Other Revenue	6,515	3,384	10,731
	<u>87,005</u>	<u>58,586</u>	<u>116,124</u>
Expenses			
Activities	10,449	4,300	26,487
Trading	17,007	15,500	20,216
Fundraising (Costs of Raising Funds)	1,853	-	792
Other Locally Raised Funds Expenditure	-	-	48
	<u>29,309</u>	<u>19,800</u>	<u>47,543</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>57,696</u>	<u>38,786</u>	<u>68,581</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	46,418	33,867	40,822
Information and Communication Technology	19,948	23,186	20,373
Extra-Curricular Activities	15,661	9,626	14,450
Library Resources	1,476	1,265	1,141
Employee Benefits - Salaries	1,368,708	1,110,219	1,138,348
Staff Development	4,816	12,180	13,998
	<u>1,457,027</u>	<u>1,190,343</u>	<u>1,229,132</u>

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	6,350	6,350	6,200
Board of Trustees Fees	4,675	4,635	4,670
Board of Trustees Expenses	10,285	7,060	6,144
Communication	4,821	4,800	5,081
Consumables	9,580	9,000	9,337
Operating Lease	-	-	734
Other	10,681	10,700	13,356
Employee Benefits - Salaries	88,769	89,786	81,905
Insurance	2,164	1,999	2,045
Service Providers, Contractors and Consultancy	16,067	16,067	16,067
	<u>153,392</u>	<u>150,397</u>	<u>145,539</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	11,818	9,750	10,564
Cyclical Maintenance Provision	14,636	14,636	19,906
Grounds	18,239	10,500	13,515
Heat, Light and Water	19,471	19,500	18,530
Repairs and Maintenance	18,104	12,203	14,737
Use of Land and Buildings	582,345	578,000	578,098
Security	5,994	3,000	2,072
Employee Benefits - Salaries	88,891	86,146	84,826
	<u>759,498</u>	<u>733,735</u>	<u>742,248</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 nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Building Improvements - Crown	4,598	4,600	4,604
Furniture and Equipment	16,680	24,000	25,776
Information and Communication Technology	26,142	27,200	26,288
Leased Assets	9,841	10,000	9,363
Library Resources	1,740	1,200	1,191
	<u>59,001</u>	<u>67,000</u>	<u>67,222</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Cash on Hand	200	200	200
Bank Current Account	175,655	127,479	115,306
Bank Call Account	10,847	10,828	10,828
	<u>186,702</u>	<u>138,507</u>	<u>126,334</u>
Cash and cash equivalents for Cash Flow Statement			

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	4,422	11,519	11,519
Interest Receivable	2,509	4,720	4,720
Banking Staffing Underuse	-	7,428	7,428
Teacher Salaries Grant Receivable	70,137	66,915	66,915
	<u>77,068</u>	<u>90,582</u>	<u>90,582</u>
Receivables from Exchange Transactions	6,931	16,239	16,239
Receivables from Non-Exchange Transactions	70,137	74,343	74,343
	<u>77,068</u>	<u>90,582</u>	<u>90,582</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	743	925	925
School Uniforms	8,580	8,501	8,501
	<u>9,323</u>	<u>9,426</u>	<u>9,426</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	361,427	400,000	350,000
Total Investments	<u>361,427</u>	<u>400,000</u>	<u>350,000</u>

12. Property, Plant and Equipment

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	21,210	-	-	-	(4,598)	16,612
Furniture and Equipment	84,966	6,961	-	-	(16,680)	75,247
Information and Communication	63,975	21,593	-	-	(26,142)	59,426
Leased Assets	15,192	13,159	-	-	(9,841)	18,510
Library Resources	14,739	288	(1,100)	-	(1,740)	12,187
Balance at 31 December 2019	<u>200,082</u>	<u>42,001</u>	<u>(1,100)</u>	<u>-</u>	<u>(59,001)</u>	<u>181,982</u>

The net carrying value of equipment held under a finance lease is \$18,510 (2018: \$15,192)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	99,776	(83,164)	16,612
Furniture and Equipment	366,839	(291,591)	75,248
Information and Communication	294,045	(234,620)	59,425
Leased Assets	48,197	(29,687)	18,510
Library Resources	44,877	(32,690)	12,187
Balance at 31 December 2019	853,734	(671,752)	181,982

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	25,814	-	-	-	(4,604)	21,210
Furniture and Equipment	95,034	15,708	-	-	(25,776)	84,966
Information and Communication	75,651	17,343	(2,731)	-	(26,288)	63,975
Leased Assets	19,945	4,610	-	-	(9,363)	15,192
Library Resources	14,962	1,270	(302)	-	(1,191)	14,739
Balance at 31 December 2018	231,406	38,931	(3,033)	-	(67,222)	200,082

The net carrying value of equipment held under a finance lease is \$15,192 (2017: \$19,945)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	99,776	(78,566)	21,210
Furniture and Equipment	359,879	(274,913)	84,966
Information and Communication Technology	272,452	(208,477)	63,975
Leased Assets	35,038	(19,846)	15,192
Library Resources	48,124	(33,385)	14,739
Balance at 31 December 2018	815,269	(615,187)	200,082

13. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating Creditors	18,415	19,926	22,772
Accruals	7,174	7,028	6,978
Banking Staffing Overuse	55,239	-	-
Employee Entitlements - Salaries	70,747	66,915	66,915
Employee Entitlements - Leave Accrual	2,744	2,676	2,676
	154,319	96,545	99,341
Payables for Exchange Transactions	154,319	96,545	99,341
	154,319	96,545	99,341

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	46,420	46,420	26,514
Increase/ (decrease) to the Provision During the Year	14,636	14,636	19,906
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>61,056</u>	<u>61,056</u>	<u>46,420</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	61,056	61,056	46,420
	<u>61,056</u>	<u>61,056</u>	<u>46,420</u>

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	10,832	8,421	8,421
Later than One Year and no Later than Five Years	11,037	7,925	7,925
	<u>21,869</u>	<u>16,346</u>	<u>16,346</u>

16. 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.

17. 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	4,675	4,835
Full-time equivalent members	0.09	0.07
<i>Leadership Team</i>		
Remuneration	228,120	221,107
Full-time equivalent members	2	2
Total key management personnel remuneration	232,795	225,942
Total full-time equivalent personnel	2.09	2.07

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	-	-

Other Employees

No other employees received remuneration greater than \$100,000. (2018:nil)

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works for 2020. (Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board no operating commitments. (Operating commitments as at 31 December 2018: nil)

21. 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.

22. Financial Instruments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	186,702	138,507	126,334
Receivables	77,068	90,582	90,582
Investments - Term Deposits	361,427	400,000	350,000
Total Financial assets measured at amortised cost	<u>625,197</u>	<u>629,089</u>	<u>566,916</u>

Financial liabilities measured at amortised cost

Payables	154,319	96,545	99,341
Finance Leases	19,567	16,346	16,346
Total Financial Liabilities Measured at Amortised Cost	<u>173,886</u>	<u>112,891</u>	<u>115,687</u>

23. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on 18th May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

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

24. 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 8 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 9 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 Tamaki School's Financial statements For the year ended 31 December 2019

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

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 23 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, kiwisport report and 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 Tamaki School.

A handwritten signature in blue ink, appearing to read 'Don Aue', is written over a light blue horizontal line.

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

Tāmaki Primary School

School Number

1526

Strategic Goals – 2019

1. To increase the average attendance rate across the school from 84% to 90%.
2. To continue to develop and nurture whanau – school engagement.
3. To further develop and embed the use of student and learner voice.

Māori and Pasifika Below Expectation for Writing

Māori Students Below Expectation for Mathematics

- Target 1: Increase the number of Māori students in Year 5 2019 (10) working at Beginning Level 3 of the NZC from 30% - (2 Students) to 80% (8 Students) by the end of this year.
- Target 2: Increase the number of Pasifika students in Year 5 2019 (18) working at Beginning Level 3 of the NZC from 28% (5 Students) to 77% (14 students)

- Target 3: Increase the number of Māori students in Year 4 2019 who are achieving at Beginning Level Two of the NZC for Mathematics from 3 students in 2018 (as Year 3s) to 9 students (as Year 4s in 2019).

Writing

Whole school data shows a good shift overall achievement of 21 % at or above whole school average and compared to 42 % at or above at the end of the. The shift in average achievement equates to 21% improvement and is up 5% from 2018 in students achieving at or above the expected curriculum levels.

Whole school	Percentage	Total students
BELOW	20.2	46
AT	73.2	166
ABOVE	6.6	15

Total Y5: Pāšifika		5% (1)	5% (1)	24% (5)	40% (8)	24% (5)	5% (1)	71% (15)	24% (5)	21
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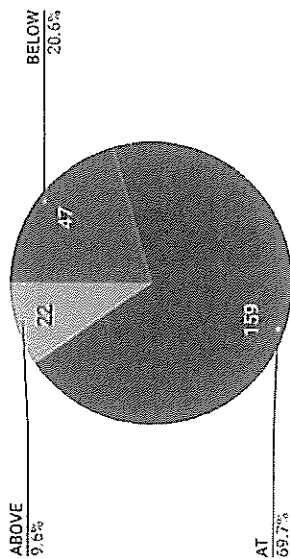
Mathematics

Whole school data shows that at the end of the year 79.4% (181/228) of students are achieving at or above the NZC in their respective levels across the school in maths. In the mid year data, on average 23 % of our students were at or above their curriculum level and this has positively increased to an average of 39% of students achieving.

Whole school

NZC	Percentage	Total Students
BELOW	20.65%	47
AT	69.70%	159
ABOVE	9.65%	22

Whole school Maths 2019



Analysis of Target 3.

Analysis - There are now 91 percent of Year 4 Maori students who are at beginning Level 2 of the NZC for mathematics (10 students). That is an increase 56% and meets the target set at the start of the year.

	PRE LEVEL ONE	BEGINNING LEVEL ONE	AT LEVEL ONE	BEGINNING LEVEL TWO	AT LEVEL TWO	BEGINNING LEVEL THREE	AT LEVEL THREE	Below	At	Above	Total
EOY Y4:NZ Maori			9% (1)	55% (6)	36% (4)			64% (7)	36% (4)		11

Goals, Writing & Maths Outcomes	Reasons for the variance (Why did it happen?)	Evaluators (Where to go?)
<p>We will do this by:</p> <ul style="list-style-type: none"> All teachers adding this target into their Teacher Appraisal Goals – Through Team Inquiry Goal Setting - Pasifika and Māori students in Year 5 as a special focus for accelerating shifts in 2020. All teachers reviewing the use of our Digital "Learn, Create, Share" Cycle in all classrooms, and provide SLT observations, coaching and modelling on the effective use of this cycle SMT participating in the Manaiakalani Cluster activities with Woolf Fisher Auckland University Researchers strengthening our administering and analysis of the E-AsTTle Writing tool SMT participating in the Manaiakalani Cluster Moderation of Writing across the CoL Strengthening classroom learning and teaching of Writing through active and responsive participation in the coaching model and identified actions and strategies that make shifts and accelerate learning Developing an "Ako" focussed guidance and coaching programme for teaching staff within small teaching teams Strengthening classroom learning and teaching of Numeracy through active and responsive participation in the coaching model and identified actions and strategies that make shifts and accelerate learning 	<ul style="list-style-type: none"> All teachers identified target groups within their classrooms The progress of these learners was carefully monitored through regular team meetings Teachers shared strategies and actions that were making a difference for those students Discourse at team meetings became more professional & focussed. Target & priority learners were evident in planning Professional Learning through DMIC mentors and facilitators was able to be responsive and focussed on target students' learning and progress Collaboration within teams has developed. Cluster-wide Moderation shows we have a good process at school level for writing. Coaching model – this was followed and modelled by SMT – and a focus on self evaluation and peer evaluation was encouraged. <p><u>WRITING:</u></p> <p>Whole school data shows a good shift overall achievement of 21 % at or above whole school average and compared to 42 % at or above at the end of the 2018. The shift in average achievement equates to 21% improvement and is up 5% from 2018 in students achieving at or above the expected curriculum levels.</p>	<p>The gains made have been a result of sharing best practice across – sharing strategies and actions that make a difference for our learners. Analysis shows that there is little difference between our girls and our boys both in Writing and Maths Classroom target students also reflected this result. An analysis of the correlation between achievement levels and attendance show that there is a direct correlation between poor attendance and poor shifts in progress.</p> <ul style="list-style-type: none"> Average attendance rate across the school is at 87%. 2019 Year 5s will be a focus for attendance – 82% attendance in 2018 as Year 4's. Monday and Fridays are the most significant days for absence. <p>Individual school within our Kāhui Ako have the e-asTTle data results analysed by Woolf Fisher Research – Tāmaki results looks remarkable (see attached) – this is not consistent with our OTJ outcomes – this would indicate that perhaps our OTJs are out of alignment? Or our students perform better under the assessment format but not in day to day classroom work as teachers use many forms of evidence to justify their OTJ?</p> <p>Whanau engagement has improved as evidenced by attendance at Whanau Conferences. Whanau Ako Afternoons have continued – these allow for the children to show case their inquiry learning to all families. The classrooms are open and work is displayed and the learners present & share their work. Whanau are encouraged</p>
<p>The Teaching as Inquiry goal setting approach has focussed the writing & maths learning and teaching programmes and emphasised the urgency to accelerate the progress of all our learners – we will continue with this approach.</p> <p>We will continue to raise the visibility of all target students by ensuring these priority learners feature in our whole school inquiry, team inquiry and individual teachers inquiry.</p> <p>We will continue to strengthen programmes for students with moderate to high learning needs eg STEPS, Spring into Maths –2019 will see greater emphasis on the setting up of these programmes and continuity of the programmes. With both of these in place and careful monitoring of student progress we will ensure that resources spent on these programmes are justified. The school will maintain a focus on boys writing and will introduce awards, elements of competition and a greater sharing of the learners writing through newsletters, Facebook and the school website – writing for a purpose.</p> <p>The school has implemented Developing Mathematical Inquiry Communities (DMIC) work led by Professor Bobbie Hunter and Dr Jodie Hunter from Massey University. This programme has proved to be culturally responsive and we continue to develop and implement this programme – participating in PL programme which involves a mentoring programme and in class support.</p> <p>The school will continue to work with other schools within the Manaiakalani CoL to develop a system of moderation for Reading & Maths OTJs.</p> <p>PB4L programme will continue to be developed – we are now in our third year</p>	<p>The school will continue to work with other schools within the Manaiakalani CoL to develop a system of moderation for Reading & Maths OTJs.</p> <p>PB4L programme will continue to be developed – we are now in our third year</p>	<p>The school will continue to work with other schools within the Manaiakalani CoL to develop a system of moderation for Reading & Maths OTJs.</p> <p>PB4L programme will continue to be developed – we are now in our third year</p>

Mathematics:

Whole school data shows that at the end of the year 79.4% (181/228) of students are achieving at or above the NZC in their respective levels across the school in maths. In the mid year data, on average 23 % of our students were at or above their curriculum level and this has positively increased to an average of 39% of students achieving.

to visit all classrooms and engage with our learners – (these afternoons are very popular and give our learners a very authentic audience and allows for greater whanau engagement.

We were successful in our application for MOE Centrally Funded PLD with our focus on the Te Reo Māori programme at Tāmaki - we are working with Bruce Taplin and Rewa Paewai - Future Learning Solutions - Auckland University. There are two strands to this PLD - Facilitator will be working with staff to develop a curriculum for Te Puna Wairua and Rewa is working with teaching staff to develop and support a learning and teaching programme for the whole school.

We will continue with the Quick Sixty Programme - this programme caters for small groups of children who are not making the expected progress in literacy - we are very fortunate to have Glenda Simpkin running this programme at Tāmaki.

and are preparing to implement Tier 2 of this programme.

Complimentary programmes to our PB4L and school values are –Years 5/6 Puberty through NEST consultants and Attitude for the Year 7/8 programme.

Attendance will continue to be a focus for 2020 especially as we may have COVID19 related non-attendance. Teachers will set classroom goals. The principal will monitor the total classroom and continue with a reward system introduced last year to encourage attendance. The school will monitor attendance very carefully and speak to parents in a timely manner when there is no reason given for non attendance. The very good relationship the school has with ACES will continue to be developed and nurtured.

2019 year 4 Māori students experienced a drop in the % of students achieving at or above the expected curriculum level - this is a group of 10 in year 5 target group who have been identified as target group for 2020.

Tamaki School

Report on Kiwisport Funding For the year ending 31 December 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$3,121 included in the operational grant. The annual cluster contribution was \$2,834. The remaining \$287 was spent on various sporting equipment.