

PAENGAROA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:

1882

Principal:

Bruce Lendrem

Old Coach Road, Paengaroa 3189

C/- NZ Post, Paengaroa 3189

07 553 1227

office@paengaroa.school.nz

	Position	How Position Gained	Occupation	Term Expired/ Expires
Amy Fowler	Chairperson	Elected	Farmer	May-22
Bruce Lendrem	Principal		Principal	
Tania Bowyer	Parent Rep	Elected	Orchardist	May-22
Scott Paterson	Parent Rep	Elected	Farmer	May-22
Tracey Sissons	Parent Rep	Elected	Teacher Aide	May-22
Emma Travers	Parent Rep	Elected	Teacher	May-22
Gill Saunders	Staff Rep	Elected	Teacher	May-22

Accountant / Service Provider:

Barker Brown Limited

PAENGAROA SCHOOL

Annual Report - For the year ended 31 December 2019

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Paengaroa 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.

Amy Claire Foulds
Full Name of Board Chairperson

Bruce Michael Hendren
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

4/6/20
Date:

2 June 2020
Date:

Paengaroa 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	1,832,628	1,841,815	1,749,654
Locally Raised Funds	3	150,975	120,300	147,967
Interest income		851	1,500	533
Gain on Sale of Property, Plant and Equipment		-	-	15,627
Other Revenue		-	-	464
		<u>1,984,453</u>	<u>1,963,615</u>	<u>1,914,245</u>
Expenses				
Locally Raised Funds	3	73,550	66,370	89,429
Learning Resources	4	1,310,060	1,279,151	1,241,542
Administration	5	135,948	120,380	107,175
Finance		1,843	300	1,943
Property	6	376,174	422,136	433,078
Depreciation	7	65,048	-	64,799
Loss on Disposal of Property, Plant and Equipment		87	-	509
		<u>1,962,709</u>	<u>1,888,337</u>	<u>1,938,476</u>
Net Surplus / (Deficit) for the year		21,744	75,278	(24,231)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>21,744</u></u>	<u><u>75,278</u></u>	<u><u>(24,231)</u></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.



Paengaroa 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		<u>1,086,843</u>	<u>1,086,843</u>	<u>1,111,075</u>
Total comprehensive revenue and expense for the year		21,744	75,278	(24,231)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		4,361	-	-
Equity at 31 December	22	<u>1,112,948</u>	<u>1,162,121</u>	<u>1,086,843</u>
Retained Earnings		1,112,948	1,162,121	1,086,843
Equity at 31 December		<u>1,112,948</u>	<u>1,162,121</u>	<u>1,086,843</u>

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.



Paengaroa School
Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	165,512	127,926	52,648
Accounts Receivable	9	98,215	99,958	99,958
Prepayments		9,078	8,038	8,038
Inventories	10	1,894	2,588	2,588
Investments	11	500	500	500
		<u>275,200</u>	<u>239,010</u>	<u>163,733</u>
Current Liabilities				
GST Payable		7,561	1,255	1,255
Accounts Payable	13	136,226	85,859	85,859
Provision for Cyclical Maintenance	14	32,921	16,583	16,583
Finance Lease Liability - Current Portion	15	7,432	7,128	7,128
Funds held for Capital Works Projects	16	79,574	-	(2)
Funds held on behalf of RT Lit Cluster	17	16,639	13,409	13,409
		<u>280,352</u>	<u>124,234</u>	<u>124,232</u>
Working Capital Surplus/(Deficit)		(5,153)	114,776	39,500
Non-current Assets				
Property, Plant and Equipment	12	<u>1,167,943</u>	<u>1,155,746</u>	<u>1,155,746</u>
		1,167,943	1,155,746	1,155,746
Non-current Liabilities				
Provision for Cyclical Maintenance	14	36,158	97,169	97,169
Finance Lease Liability	15	13,684	11,232	11,232
		<u>49,842</u>	<u>108,401</u>	<u>108,401</u>
Net Assets		<u>1,112,948</u>	<u>1,162,121</u>	<u>1,086,843</u>
Equity	22	<u>1,112,948</u>	<u>1,162,121</u>	<u>1,086,843</u>

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



Paengaroa 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		432,730	449,844	401,416
Locally Raised Funds		153,202	120,300	148,724
Goods and Services Tax (net)		4,079	-	(878)
Payments to Employees		(303,494)	(256,760)	(286,629)
Payments to Suppliers		(185,390)	(239,306)	(223,617)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(1,843)	(300)	(1,943)
Interest Received		(3,021)	1,500	540
Net cash from Operating Activities		96,264	75,278	37,613
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(1,277)	-	17,402
Purchase of PPE (and Intangibles)		(65,396)	-	(30,602)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
Net cash from Investing Activities		(66,673)	-	(13,199)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,361	-	-
Finance Lease Payments		(3,889)	-	(3,093)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		3,230	-	2,338
Funds Held for Capital Works Projects		79,572	-	(28,929)
Net cash from Financing Activities		83,274	-	(29,684)
Net increase/(decrease) in cash and cash equivalents		112,864	75,278	(5,270)
Cash and cash equivalents at the beginning of the year	8	52,648	52,648	(57,918)
Cash and cash equivalents at the end of the year	8	165,512	127,926	52,648

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..



Paengaroa School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Paengaroa 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".

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 14.



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 carryforward 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) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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



h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

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

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

Finance Leases

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



Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) 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.

n) 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.



o) 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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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).

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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

s) 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.

t) Borrowings

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

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

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



u) 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.

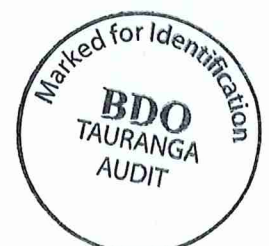
Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) 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	359,633	360,183	348,879
Teachers' Salaries Grants	1,084,398	1,081,921	1,051,531
Use of Land and Buildings Grants	315,636	310,049	292,619
Other MoE Grants	68,673	83,062	51,671
Transport grants	4,287	6,600	4,954
	<u>1,832,628</u>	<u>1,841,815</u>	<u>1,749,654</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	22,622	-	28,794
Bequests & Grants	14,847	-	-
Activities	25,159	38,000	19,556
Trading	9,360	25,800	18,962
Fundraising	39,610	45,300	57,446
Other Revenue	39,376	11,200	23,210
	<u>150,975</u>	<u>120,300</u>	<u>147,967</u>
Expenses			
Activities	22,631	19,800	29,097
Trading	14,592	16,770	18,017
Fundraising (Costs of Raising Funds)	23,392	17,100	31,746
Other Locally Raised Funds Expenditure	12,936	12,700	10,570
	<u>73,550</u>	<u>66,370</u>	<u>89,429</u>
Surplus/ (Deficit) for the year Locally raised funds	<u><u>77,425</u></u>	<u><u>53,930</u></u>	<u><u>58,537</u></u>

4: Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	13,529	32,370	10,049
Extra-Curricular Activities	17,028	400	17,163
Library Resources	(7,061)	1,500	(315)
Employee Benefits - Salaries	1,283,121	1,240,181	1,211,178
Staff Development	3,444	4,700	3,468
	<u>1,310,060</u>	<u>1,279,151</u>	<u>1,241,542</u>



5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,390	4,200	4,300
Board of Trustees Fees	-	3,400	3,600
Board of Trustees Expenses	13,999	3,000	3,885
Communication	1,939	1,145	1,784
Consumables	5,286	4,500	3,205
Operating Lease	546	6,460	1,383
Other	30,259	37,875	29,653
Employee Benefits - Salaries	68,823	50,500	50,108
Insurance	9,705	9,300	9,256
	<u>135,948</u>	<u>120,380</u>	<u>107,175</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	4,448	6,200	4,438
Consultancy and Contract Services	-	12,000	1,646
Cyclical Maintenance Provision	(44,672)	-	37,498
Grounds	3,499	4,500	3,578
Heat, Light and Water	27,570	29,687	28,969
Rates	-	1,300	-
Repairs and Maintenance	15,293	10,200	4,711
Use of Land and Buildings	315,636	310,049	292,619
Security	1,257	200	134
Employee Benefits - Salaries	53,142	48,000	59,484
	<u>376,174</u>	<u>422,136</u>	<u>433,078</u>

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	12,311	-	12,459
Building Improvements - Crown	20,995	-	20,983
Furniture and Equipment	9,709	-	8,858
Information and Communication Technology	13,886	-	15,568
Leased Assets	5,438	-	5,057
Library Resources	2,709	-	1,874
	<u>65,048</u>	<u>-</u>	<u>64,799</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	-	-	-
Bank Current Account	99,232	-	11,033
Bank Call Account	66,280	-	41,616
Cash and cash equivalents for Cash Flow Statement	<u>165,512</u>	<u>-</u>	<u>52,648</u>

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



9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	19,188	-	23,017
Receivables from the Ministry of Education	-	-	3,489
Interest Receivable	3,876	-	4
Banking Staffing Underuse	-	-	8,863
Teacher Salaries Grant Receivable	75,151	-	64,586
	<u>98,215</u>	<u>-</u>	<u>99,959</u>
Receivables from Exchange Transactions	23,064	-	23,021
Receivables from Non-Exchange Transactions	75,151	-	76,938
	<u>98,215</u>	<u>-</u>	<u>99,959</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,894	-	2,588
	<u>1,894</u>	<u>-</u>	<u>2,588</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset Shares	500	500	500
Total Investments	<u>500</u>	<u>500</u>	<u>500</u>

12. Property, Plant and Equipment

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	-	-	-	-	-	-
Buildings	138,437	31,549	-	-	(12,311)	157,675
Building Improvements	921,017	-	-	-	(20,995)	900,022
Furniture and Equipment	45,554	5,353	-	-	(9,709)	41,198
Information and Communication	30,957	22,489	(1,278)	(87)	(13,886)	38,195
Leased Assets	6,663	10,662	-	-	(5,438)	11,887
Library Resources	13,116	8,559	-	-	(2,709)	18,966
Balance at 31 December 2019	<u>1,155,746</u>	<u>78,612</u>	<u>(1,278)</u>	<u>(87)</u>	<u>(65,048)</u>	<u>1,167,943</u>



	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	-	-	-
Buildings	343,020	(185,345)	157,675
Building Improvements	1,039,671	(139,650)	900,022
Furniture and Equipment	422,827	(381,629)	41,198
Information and Communication	292,598	(254,403)	38,195
Leased Assets	28,384	(16,497)	11,887
Library Resources	31,215	(12,248)	18,966
Balance at 31 December 2019	2,157,715	(989,772)	1,167,943

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Land	-	-	-	-	-	-
Buildings	150,896	-	-	-	(12,459)	138,437
Building Improvements	941,014	986	-	-	(20,983)	921,017
Furniture and Equipment	30,337	28,423	(17,402)	13,054	(8,858)	45,554
Information and Communication Technology	29,744	14,209	-	2,573	(15,568)	30,957
Leased Assets	8,521	3,708	-	(509)	(5,057)	6,663
Library Resources	12,630	2,361	-	-	(1,874)	13,116
Balance at 31 December 2018	1,173,142	49,688	(17,402)	15,118	(64,799)	1,155,746

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	311,472	(173,035)	138,437
Building Improvements	-	(118,654)	(118,654)
Furniture and Equipment	1,459,067	(371,269)	1,087,799
Information and Communication Technology	268,902	(240,518)	28,385
Leased Assets	17,722	(11,059)	6,663
Library Resources	22,656	(9,539)	13,117
Balance at 31 December 2018	2,079,819	(924,073)	1,155,746

13. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating Creditors	46,092	-	14,727
Accruals	7,734	-	4,418
Banking Staffing Overuse	7,250	-	-
Employee Entitlements - Salaries	75,151	-	64,586
Employee Entitlements - Leave Accrual	-	-	2,127
	136,226	-	85,859
Payables for Exchange Transactions	136,226	-	85,859
	136,226	-	85,859

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	113,752	113,752	76,254
Increase/ (decrease) to the Provision During the Year	(44,673)	-	38,498
Use of the Provision During the Year	-	-	(1,000)
Provision at the End of the Year	<u>69,079</u>	<u>113,752</u>	<u>113,752</u>
Cyclical Maintenance - Current	32,921	-	16,583
Cyclical Maintenance - Term	36,158	-	97,169
	<u>69,079</u>	<u>-</u>	<u>113,752</u>

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	4,850	-	7,128
Later than One Year and no Later than Five Years	7,302	-	11,232
Later than Five Years	-	-	-
	<u>12,152</u>	<u>-</u>	<u>18,360</u>

16. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Special Education	<i>in progress</i>	-	101,705	(24,217)	-	77,486
Roofing Upgrade	<i>in progress</i>	(2)	-	-	-	-
B Block	<i>in progress</i>	-	12,862	(5,359)	-	7,503
Q Block	<i>in progress</i>	-	23,012	(28,427)	-	(5,415)
Totals		<u>(2)</u>	<u>137,579</u>	<u>(58,003)</u>	<u>-</u>	<u>79,574</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	79,574
Funds Due from the Ministry of Education	-
	<u>79,574</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Roofing Upgrade	<i>in progress</i>	28,929	3,489	(32,420)	(2)
Totals		<u>28,929</u>	<u>3,489</u>	<u>(32,420)</u>	<u>(2)</u>



17. Funds Held on Behalf of RT Lit Cluster

Paengaroa School is the lead school and holds funds on behalf of the RT Lit cluster, a group of schools funded by the Ministry.

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	13,409	-	11,071
Funds Received from MoE	12,724	-	12,524
Funds Spent on Behalf of the Cluster	(9,495)	-	(10,186)
Funds Held at Year End	<u>16,639</u>	<u>-</u>	<u>13,409</u>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Liabilities

Operating Creditors	16,639	-	13,409
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Equity

	<u>16,639</u>	<u>-</u>	<u>13,409</u>
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18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,252	3,600
Full-time equivalent members	0.46	0.46
<i>Leadership Team</i>		
Remuneration	326,207	305,055
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>329,459</u>	<u>308,655</u>
Total full-time equivalent personnel	<u>3.46</u>	<u>3.46</u>

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	130 - 140
Benefits and Other Emoluments	0 - 10	0 - 10

20. 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

- (a) \$101,705 contract for Special Education to be completed in 2020, which will be fully funded by the Ministry of Education. \$101,705 has been received of which \$24,217 has been spent on the project to date; and
- (b) \$12,862 contract for B Block to be completed in 2020, which has been fully funded by the Ministry of Education. \$12,862 has been received of which \$5,359 has been spent on the project to date; and
- (c) \$23,012 contract for Q Block completed in 2019, which has been fully funded by the Ministry of Education. \$23,012 has been received of which \$28,428 has been spent on the project to date.

(Capital commitments at 31 December 2018: \$nil)

22. 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.

23. 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	165,512	-	52,648
Receivables	98,215	-	99,958

Total Financial assets measured at amortised cost	<u>263,727</u>	-	<u>152,606</u>
Financial liabilities measured at amortised cost			
Payables	136,226	-	85,859
Finance Leases	21,116	18,360	18,360
Total Financial Liabilities Measured at Amortised Cost	<u>157,342</u>	<u>18,360</u>	<u>104,219</u>

24. Events After Balance Date

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

25. Subsequent event disclosure - Covid-19

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 until 18 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 was physically closed but open for tuition, the school switched to alternative methods of delivering the curriculum, so students could 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 receiving funding from the Ministry of Education even while closed.

26. Breach of law

The Board of trustees did not comply with section 87A(1) of the Education Act 1989 in that it did not submit its annual Financial Statements for audit by the 31 March 2020. 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 a level 4 and a nationwide lockdown commenced which has caused delays and resulted in a breach of Section 87A(1) of the Education Act. As this situation was out of the Board of trustees control no audit qualification has been issued for the breach of Section 87A(1) of the Education Act.



Paengaroa School Annual Report 2019.

The following report covers four main areas:

- Our schools strengths in Reading, Writing and Mathematics
- Identified areas for improvement in Reading, Writing and Mathematics
- Planned actions for lifting achievement where perceived as appropriate.
- A statement about school self-review undertaken in 2019 as part of the charter goals.

The schools "Best Practice" model insists on "Individual Education Plans" being developed between teaching staff and pupils parents / guardians, when a pupil is deemed to be at risk or below the standard expected, has continued to produce positive results. The key to a successful intervention regarding accelerating delayed achievers is the building of strong parent /teacher partnerships and personalised programming. A holistic, wrap- around support model has evolved and is showing positive benefits. Investigating the Maori Boys and Girls Data continues to show no large difference between the European Girls and Maori Girls achievement levels. The Maori Boys are showing as giving concern with appropriate interventions such as Teacher Aid time, I.E.P's, and specific feedback of achievements, next learning steps and being encouraged to use metacognition to assist reflection and learning capacity growth is helping.

Writing : 2019

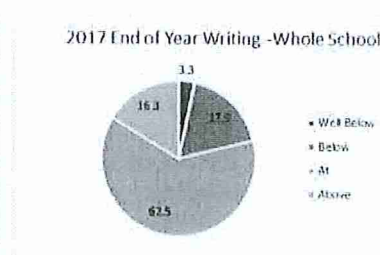
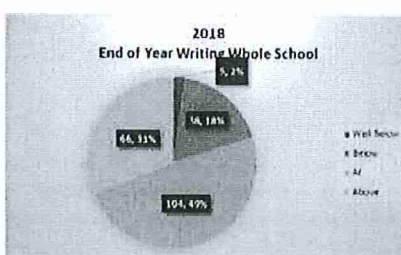
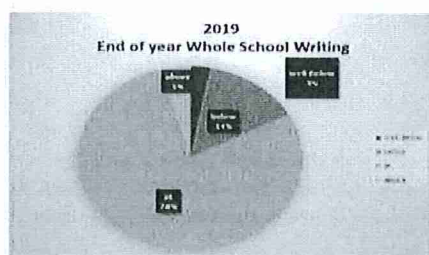
Written Language Strengths: The staff have continued to utilise the daily writing strategies. The use of modelling deconstruction and reconstruction as a way of lifting written language productivity and the pursuit of high standards via "high teacher expectations" is very beneficial.

Oral language and focussed discussions and sharing of draft work have also enhanced quality and purposefulness of writing.

The introduction of a new screening and assessment tool has also assisted in junior school teachers identifying the gaps in learning and accelerating progress by deliberate acts of targeted teaching based on sound data.

Going beyond surface features and considering the authors intentions, ways to "hook" in the audience and focussing on a snapshot / cameo style has also been a highlight / strength. Including feelings and opinions was further encouraged in 2019. Pupils voice.

The data for years end 2019 compared with 2018 and 2017:



From the data above it can be seen that Paengaroa School pupils' attainment of expected achievement in Writing at the end of Year is generally on track.

End of year results 2019 : Overall we have 5% above, 78% at and 14 % below, 3 % Well Below

End of year results 2018 : Overall we have 31% above, 49% at and 18 % below, 2 % Well Below.

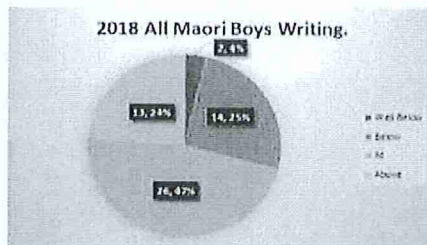
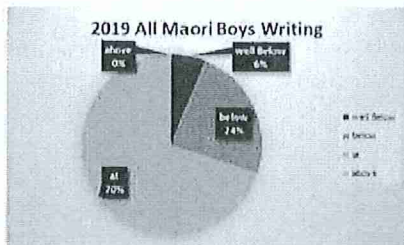
End of year results 2017: Overall we have 16.3% above, 62.5% at and 17.9 % below, 3.3% Well Below

Goals in Writing for 2020: From the Pie Graphs above it can be seen that the school has similar data to previous years. Teachers seem to mark harder in writing, because they have high expectations. A number of transient pupils continue to arrive and skew the data downwards. It is certainly important to inquire into what the data is indicating, i.e an increase in the number of "At" in 2019 has been noted when compared to 2018. The boys and in particular Maori boys still need greater focussed inquiry from teachers to insure achievement potential is attained.

In 2019 the Maori Boys have 0% above, 70% at, 24% below and 6 % well below. (70% at or above.)

In 2018 the Maori Boys have 23% above, 47% at, 25% below and 4% well below. (70% at or above.)

In 2017 the Maori Boys have 8% above, 53% at, 33% below and 6% well below. (61% at or above.)



The year 5 Maori Boys (Year 4 in 2018) are the main target group requiring close monitoring and some targeted support in 2020 as Year 6 pupils. The 2019 Yr 3 Maori Boys data also indicates some attention is needed as the data sits around the 70% mark (5/7 Yr 3, 6/13(46%) Yr 5 at risk.) It is pleasing to see a general shift towards being at or above in the statistics above. This is what the teachers Inquiry work is supposed to help achieve.

Reading : 2019

GOALS 2019 (Ongoing from 2018):

1. To increase the number of Maori male students achieving at or above the expected level, for their age, in writing, reading and mathematics.
2. The aim is to have at least 85% of pupils achieving at or above expected level for their age in writing, reading and maths.

Reading Strengths: The general data for 2019 shows that 83% (83% in 2018), (86.9% in 2017) of all our pupils (Yr 1-6) are reading at or above their chronological age.

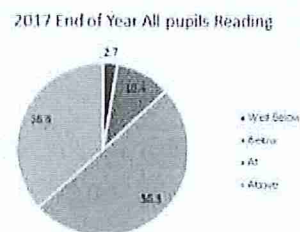
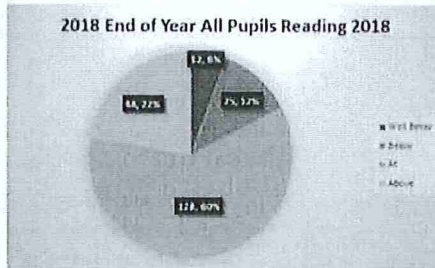
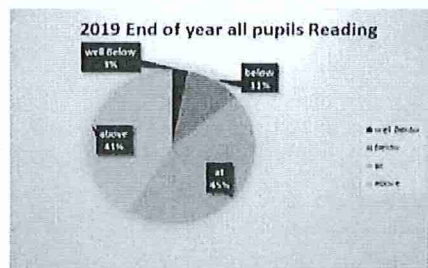
Factors contributing to this achievement rate includes: Daily reading programmes, the use of I.E.P. for at risk, the availability of support and assistance from support staff as well as teachers and Parents.

“Reading Recovery” and “Supporting at Risk Readers” programmes.

End of Year data 2019: Overall we have 41% above, 45% at, 11% below and 3% well below (86% at or above)

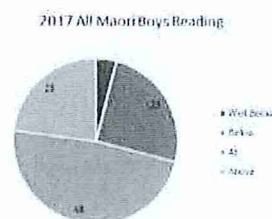
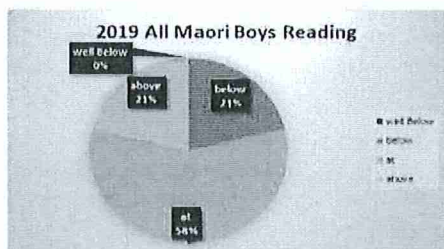
End of Year data 2018: Overall we have 22% above, 60% at, 12% below and 6% well below (82% at or above)

End of Year data 2017: Overall we have 37% above, 50% at, 10% below and 3% well below (87% at or above)



The performance of Maori Boys has been carefully considered during 2012 through 2019. The Whanau have been consulted and concerns and goals shared.

The raw data indicates that there is no difference between Maori Girls and non- Maori Girls. There is a difference between Maori Boys and Non Maori Boys, but all are making significant improvements over the years' worth of teaching and learning.



From the data Paengaroa School pupils' attainment of the National Standards at the End -Year 2019 is generally on track. **BUT Year 5 Maori Boys who will be year 6 in 2020 need some attention. (9/13-69%)** The percentage of Maori Boys below standard, between Yr 1 -6 in 2019 is 21%. (11 of 52 Maori Boys). The percentage of Maori Boys below expected, between Yr 1 -6 in 2018 is 27%. (15 of 55 Maori Boys). The percentage of Maori Boys below standard, between Yr 1 -6 in 2017 is 29%. (14 of 48 Maori Boys).

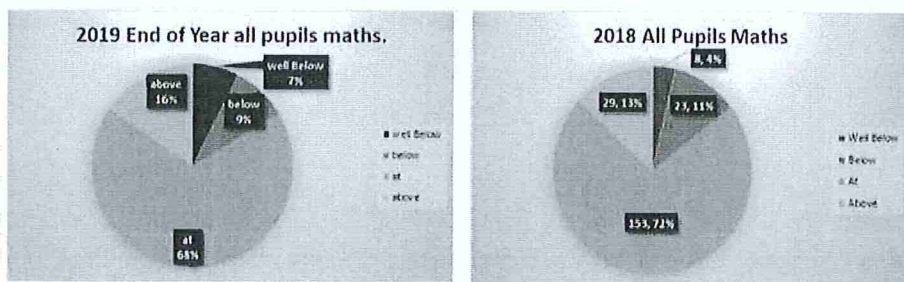
Mathematics : 2019

The strengths of Maths:

The staff have been using the Numeracy Project strategies for ten years now and have continued the update days and catch up days for newer staff and senior staff. The teachers efforts are really paying dividends as can be seen by the results. The concern around an over emphasis placed on Number knowledge versus other strands has been consciously addressed by the middle to upper school who do not have to emphasis number quite as strongly. In 2015-2019 the staff have ensured that their overall judgements, considers achievement across all strands, not just number.

Basic facts programmes have also shown a marked improvement in general memory recall of times tables and basic facts. The key is high expectations, shared often with pupils and parents.

The data shows that the school has maintained a high percentage of at or above standard in Maths for the 2019 school year. Comparing this data with the schools 2018 and 2017 data shows a consistently high standard .



From the data it can be seen that Paengaroa School pupils' attainment in Mathematics at the End of Year 2019 is generally on track.

End of year data 2019: Overall we have 16% above, 68% at, 9% below and 7% Well below (85% at or above)

End of year data 2018: Overall we have 13% above, 72% at, 11% below and 4% Well below (85% at or above)

End of year data 2017: Overall we have 24% above, 60% at, 14% below and 2% Well below (84% at or above)



By the end of the year all have increased their capacity to learn mathematics and engage in mathematical thinking. The Teachers Overall Judgements regarding all data is a significant variable that the staff have spent many hours trying to moderate over the course of the year.

End of year data 2019: Maori Boys Maths: 21% above, 71% at, 10% below and 8% Well below. (92% at or above)

End of year data 2018: Maori Boys Maths: 9 % above, 76% at, 11% below and 4% Well below. (85% at or above)

End of year data 2017: Maori Boys Maths: 21% above, 54% at, 21% below and 4% Well below. (75% at or above)

Goals for 2019 and 2020 in Maths:

- The staff will review the guiding documents regarding expectations of Mastery of Basic facts. A revised expectations of mastery of basic facts will be applied and communicated rigorously to pupils, parents and whanau.
- Place value teaching will be a part of in-service, along with the 10 principles of teaching maths, summarised in the Best Synthesis. We will continue to pursue best practice models.
- Moderation strategies will continue to be explored and applied. Ensuring data is valid and reliable and judged accurately against the expected level.

Self Review undertaken in 2019.

Our progress in reviewing all policy and procedures has been a significant Board effort. This work has helped to grow everyone's understandings around how our school works. The Board of Trustees have

joined "School Docs" and this has enabled the Board to grow their ability to review policy and enhance conversations around best practices.

We have continued to inquire as individual teachers around middle school maths teaching strategies and refining support programmes such as Phonics, Maths Buddy, Reading Eggs and continued work on "Physical Education Programmes" has been ongoing throughout 2019.

The successful application to the MOE for in-service support in Cultural Competencies and Cultural Responsiveness has seen this work begin and continue throughout 2019. Jo Matthews, from the Waikato University helped our staff to continue this journey, with a mathematical lens. Annette left and Amber took over much of the work with Whanau and her term by term meetings with the active whanau group have continued to be facilitated by the senior management of the school. (Mark, Lynda and Bruce). Four successful Hui have been held with our Whanau to collect data and define some goals for 2020:

Briefly, the goals achieved so far:

- Grow Te Reo and Cultural competencies across the school staff, pupils(and Parents) Ongoing.
- Grow a Bilingual work force over time –Longer term Goal.
- Prepare a Hangi for all pupils and staff to experience.

Our involvement with the Kahui Ako – Te Puke COL has also been very beneficial and allowed a far greater engagement with Whanau and all local Iwi than has ever been achieved before. Fantastic work by Annette and Mark our within School position holders. Marks roles will continue in 2020. The nine Modules of the Poutama Pounamu university study have been undertaken by the whole staff during 2019 and this work has furthered our cultural responsiveness and relational understandings. The observational tool(s) – associated with this work, including the rubric of development around being culturally responsive and relational, has shown that the schools staff are embracing all aspects of te Reo and Tikanga Maori. Very pleasing progression throughout the 2 years PLD.

The Sport BOP "Go 4 it" contract has been resigned for 2020. Thus sport BOP will be "Go 4 it" at Paengaroa School to maintain skill levels and progress pupils sporting achievement and participation. Bay wave will hopefully deliver an Aquatics section across the whole school (Not Go4it, but a private provider.), reinforcing the utilisation of the schools 25 metre pool. In 2019 the schools teams performed brilliantly in Rugby, especially Netball and Hockey.

The Values programme is on-going and generally shows that our pupils can make good friends, treat one another well and act in responsible ways towards their learning and relationships. Our core values will be unpacked each term with some additional reinforcers during full school assemblies. Spot ya box. We have intertwined many cultural /Te Reo constructs within our programming and values work.

The Performance management systems in the school has continued to see improvements as we encourage teachers and syndicates to inquire into practices that raise at risk pupils achievement. Accelerating it whenever possible.

The Sept 219 ERO visit has found that the school is "Well Placed" to deliver for all pupils and continues to accelerate a significant proportion of at risk pupils.

The conversations between staff and shared across the whole staff at staff meeting show that we have a very dedicated and hard working team.

Paengaroa School Report on Kiwisport.

For the year ended 31 December 2019

During the year the Paengaroa School Board of Trustees received additional Government funding for Kiwisport.

Kiwisport funding is a Government initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$2,700 (excluding GST). The funding was put towards a range of sports costs: subscription subsidies, uniforms and equipment.

Supporting the schools teams and helping to initiate student participation in a variety of sports. The number of students participating in organised sport continues to be at excellent levels.

The Sport BOP "Go 4 it" contract during 2019 was well delivered and continued to grow our pupils confidence and competence in all kiwisport skills. The GO 4 it contract for 2020 has been renewed. Thus sport BOP will continue "Go 4 it" at Paengaroa School to maintain skill levels and progress pupils sporting achievement and participation.

Bay Venues Ltd – Aquatics will continue our swim sports module in February 2020 as Judy Kelly has retired after six years of excellent service. The Aquatics programme is taught across the whole school , reinforcing the utilisation of the schools 25 metre pool. (The senior Pool) We also have a Junior 18m Pool.

In 2019 the schools teams performed brilliantly in Rugby, Rippa Rugby, Netball, Hockey, cross country, athletics, gymnastics and swimming.

Sports Expenses 2019(Excluding GST) Approx figures -waiting auditing.

Billing Company	Cost	Description of Goods and Services.
Sport BOP Go 4 it	\$ 2,626.00	
Learner to Swim (Judy Kelly)	\$ 7,280.00	Swim 4 it across whole school. Week 2 and 3,T 1
Tauranga Hockey Association	\$717.00	Hockey Team Subs
Pool expenses	\$ 1,250.00	Chemicals and Pool running costs.
Sports Team fees		
Te Puke Netball	\$ 1,800.00	Team subs
WBOP Swim Champs	\$ 104.00	
Interschool swim sub	\$ 67.00	subs
Cross Country Entry Sub	\$ 26.00	subs
Rippa Rugby	\$ 375.00	
Te Puke Gym Sports	\$ 97.00	
Te Puke Interschool Athletics Sub	\$ 30.00	subs
Waimarino	\$ 825.00	
Funky Fun Day Fees (3 days x 6 teams @\$30/team)	\$ 520.00	
	\$ 3,844.00	
Top School Sports and equipment		
Laundry of uniforms throughout year.	\$ 888.00	Laundry and Maintenance of Uniforms.
	\$ 888.00	
New Uniforms for lending (Expected Spend (\$18000.00)		applied for \$9000 (One Foundation). Will re apply in 2020.
Total Spend	\$ 16,605.00	
Income		
PTA Donations	\$ 2,700.00	Kiwisport Funding
Top School entries 29 x \$50	\$ 800.00	Untagged
One Foundation and PTA (Uniform replacements)	\$ 1,450.00	Deferred to 2020
Top School profit contributions to annual subs and fees	\$2,000.00	Approx \$1000 Netball and \$1000 Hockey / Rugby.
	\$ 6,950.00	School funds used
Parent contributions	\$ 9,655.00	Parent contributions would exceed this figure.