

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PALMERSTON NORTH INTERMEDIATE NORMAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Palmerston North Intermediate Normal School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 21, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 23 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kivisport Statement, the list of Trustees and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

PALMERSTON NORTH INTERMEDIATE NORMAL SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	2419
Principal:	Hamish Ruawai
School Address:	56 Linton Street, Palmerston North
School Postal Address:	56 Linton Street, Palmerston North, 4410
School Phone:	06 358 0548
School Email:	hrea@pnins.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Carletta MacDonald	Parent Rep	Elected	Jun 2022
Darryn Joseph	Parent Rep	Elected	Jun 2022
Hamish Ruawai	Principal	ex Officio	
Anita Bidlake	Parent Rep	Elected	Jun 2022
James Cameron	Parent Rep	Appointed	Jun 2022
Ashley Gurney	Chairperson	Elected	Jun 2022
Michael Philipp	Parent Rep	Appointed	Jun 2022
Barbara Pritchard	Staff Rep	Elected	Jun 2022

Accountant / Service Provider: Education Services Ltd

PALMERSTON NORTH INTERMEDIATE NORMAL SCHOOL

Annual Report - For the year ended 31 December 2020

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Palmerston North Intermediate Normal School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

ASHLEY JAMES GURNEY

Full Name of Board Chairperson



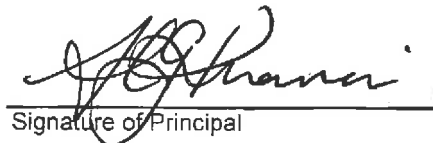
Signature of Board Chairperson

19 May 2021

Date:

H. G. Ruawai

Full Name of Principal



Signature of Principal

18 May 2021

Date:

Paimerston North Intermediate Normal School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	5,443,383	4,880,477	5,301,865
Locally Raised Funds	3	308,811	242,500	700,123
Interest income		11,943	9,000	15,756
Gain on Sale of Property, Plant and Equipment		-	-	2,463
International Students	4	46,783	70,000	73,061
		<u>5,810,920</u>	<u>5,201,977</u>	<u>6,093,268</u>
Expenses				
Locally Raised Funds	3	160,707	105,000	506,962
International Students	4	1,650	2,000	2,845
Learning Resources	5	3,754,994	3,401,173	3,641,866
Administration	6	319,645	290,902	332,836
Finance		13,831	12,480	15,373
Property	7	1,435,595	1,197,902	1,290,879
Depreciation	8	181,955	166,012	186,014
Loss on Disposal of Property, Plant and Equipment		-	-	149
		<u>5,868,377</u>	<u>5,175,469</u>	<u>5,976,924</u>
Net Surplus / (Deficit) for the year		(57,457)	26,508	116,344
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(57,457)</u>	<u>26,508</u>	<u>116,344</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.



Palmerston North Intermediate Normal School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		1,073,497	957,130	957,153
Total comprehensive revenue and expense for the year		(57,457)	26,508	116,344
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		18,486	-	-
Equity at 31 December	24	1,034,526	983,638	1,073,497
Retained Earnings		1,034,526	983,638	1,073,497
Equity at 31 December		1,034,526	983,638	1,073,497

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.



Palmerston North Intermediate Normal School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	187,955	340,522	285,909
Accounts Receivable	10	321,632	213,998	291,953
GST Receivable		80,689	10,907	20,611
Prepayments		31,457	15,974	27,029
Inventories	11	1,273	620	2,222
Investments	12	507,961	478,422	493,594
Funds owed for Capital Works Projects	18	15,554	-	952
		<u>1,146,521</u>	<u>1,060,443</u>	<u>1,122,270</u>
Current Liabilities				
Accounts Payable	14	431,959	266,079	306,258
Revenue Received in Advance	15	15,858	73,282	31,226
Provision for Cyclical Maintenance	16	44,649	-	2,626
Finance Lease Liability - Current Portion	17	58,373	63,828	80,040
		<u>550,839</u>	<u>403,189</u>	<u>420,150</u>
Working Capital Surplus/(Deficit)		<u>595,682</u>	<u>657,254</u>	<u>702,120</u>
Non-current Assets				
Property, Plant and Equipment	13	639,155	736,058	720,676
		<u>639,155</u>	<u>736,058</u>	<u>720,676</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	178,000	311,622	282,125
Finance Lease Liability	17	22,311	98,052	67,174
		<u>200,311</u>	<u>409,674</u>	<u>349,299</u>
Net Assets		<u>1,034,526</u>	<u>983,638</u>	<u>1,073,497</u>
Equity		<u>1,034,526</u>	<u>983,638</u>	<u>1,073,497</u>

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



Palmerston North Intermediate Normal School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,258,395	1,104,902	1,146,642
Locally Raised Funds		307,213	242,500	679,998
International Students		33,739	70,000	51,148
Goods and Services Tax (net)		(60,078)	-	(9,704)
Payments to Employees		(573,289)	(532,500)	(548,556)
Payments to Suppliers		(744,067)	(547,682)	(1,063,949)
Cyclical Maintenance Payments in the year		(173,269)	(3,000)	-
Interest Paid		(13,799)	(12,480)	(15,373)
Interest Received		14,717	9,000	15,623
Net cash from/(to) Operating Activities		49,562	330,740	255,829
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,283
Purchase of Property Plant & Equipment (and Intangibles)		(80,889)	(155,000)	(71,466)
Purchase of Investments		(14,367)	-	(15,171)
Net cash from/(to) Investing Activities		(95,256)	(155,000)	(84,354)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,486	-	-
Finance Lease Payments		(74,920)	(86,583)	(69,721)
Funds Held for Capital Works Projects		4,174	-	(67,210)
Net cash from/(to) Financing Activities		(52,260)	(86,583)	(136,931)
Net increase/(decrease) in cash and cash equivalents		(97,954)	89,157	34,544
Cash and cash equivalents at the beginning of the year	9	285,909	251,365	251,365
Cash and cash equivalents at the end of the year	9	187,955	340,522	285,909

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

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



Palmerston North Intermediate Normal School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Palmerston North Intermediate Normal School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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



Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

Inventories are consumable items held for sale and 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.

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	5-50 years
Furniture and Equipment	3-20 years
Information and Communication	4 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



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. Its 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

- 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) Revenue Received in Advance

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

q) 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.

r) 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 the School's 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.

s) 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).

t) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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



u) 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.

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

v) 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.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	1,075,468	1,038,940	1,045,991
Teachers' Salaries Grants	3,234,746	2,886,740	3,181,597
Use of Land and Buildings Grants	960,372	888,835	934,214
Resource Teachers Learning and Behaviour Grants	2,733	-	1,156
Other MoE Grants	169,829	65,962	122,818
Other Government Grants	235	-	16,089
	<u>5,443,383</u>	<u>4,880,477</u>	<u>5,301,865</u>

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	136,106	107,000	53,988
Bequests & Grants	-	25,000	27,029
Activities	97,459	62,500	563,763
Trading	24,719	30,000	31,411
Fundraising	50,283	18,000	15,757
Other Revenue	244	-	8,175
	<u>308,811</u>	<u>242,500</u>	<u>700,123</u>
Expenses			
Activities	97,411	77,000	459,462
Trading	31,515	28,000	44,105
Fundraising (Costs of Raising Funds)	31,397	-	3,395
Other Locally Raised Funds Expenditure	384	-	-
	<u>160,707</u>	<u>105,000</u>	<u>506,962</u>
<i>Surplus for the year Locally raised funds</i>	<u>148,104</u>	<u>137,500</u>	<u>193,161</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	4	6	6
Revenue			
International Student Fees	46,783	70,000	73,061
Expenses			
International student levy	1,633	-	1,045
Other Expenses	17	2,000	1,800
	<u>1,650</u>	<u>2,000</u>	<u>2,845</u>
<i>Surplus for the year International Students'</i>	<u>45,133</u>	<u>68,000</u>	<u>70,216</u>



5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	128,409	130,718	132,825
Library Resources	6,691	6,715	6,009
Employee Benefits - Salaries	3,563,418	3,216,740	3,483,236
Staff Development	56,302	46,500	19,421
Text Books	174	500	375
	<u>3,754,994</u>	<u>3,401,173</u>	<u>3,641,866</u>

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,202	5,202	5,050
Board of Trustees Fees	5,060	4,500	3,825
Board of Trustees Expenses	2,342	6,000	12,022
Communication	14,154	10,900	13,089
Consumables	39,280	29,300	31,251
Operating Lease	551	-	1,962
Other	57,897	52,900	63,128
Employee Benefits - Salaries	162,115	148,500	170,342
Insurance	14,444	15,000	13,927
Service Providers, Contractors and Consultancy	18,600	18,600	18,240
	<u>319,645</u>	<u>290,902</u>	<u>332,836</u>

7. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	13,896	1,000	9,134
Cyclical Maintenance Expense	166,419	64,567	64,560
Grounds	16,025	9,900	10,752
Heat, Light and Water	54,626	52,000	62,643
Rates	6,967	6,000	6,460
Repairs and Maintenance	40,048	15,600	24,863
Use of Land and Buildings	960,372	888,835	934,214
Security	6,561	-	5,506
Employee Benefits - Salaries	54,057	54,000	53,343
Consultancy And Contract Services	116,624	106,000	119,404
	<u>1,435,595</u>	<u>1,197,902</u>	<u>1,290,879</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.

8. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements	23,864	26,522	29,718
Furniture and Equipment	57,351	49,077	54,989
Information and Communication Technology	7,396	9,917	11,112
Leased Assets	84,940	72,747	81,512
Library Resources	8,404	7,749	8,683
	<u>181,955</u>	<u>166,012</u>	<u>186,014</u>



9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	150	-	150
Bank Current Account	157,594	338,317	283,552
Bank Call Account	30,211	2,205	2,207
Cash and cash equivalents for Statement of Cash Flows	<u>187,955</u>	<u>340,522</u>	<u>285,909</u>

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

Of the \$187,955 Cash and Cash Equivalents \$72,674 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	130	4,338	856
Receivables from the Ministry of Education	6,290	-	-
Banking Staffing Underuse	60,896	7,192	60,837
Interest Receivable	5,134	7,775	7,908
Teacher Salaries Grant Receivable	249,182	194,693	222,352
	<u>321,632</u>	<u>213,998</u>	<u>291,953</u>
Receivables from Exchange Transactions	11,554	12,113	8,764
Receivables from Non-Exchange Transactions	310,078	201,885	283,189
	<u>321,632</u>	<u>213,998</u>	<u>291,953</u>

11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	384	620	1,070
P E Uniforms	889	-	1,152
	<u>1,273</u>	<u>620</u>	<u>2,222</u>

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	507,961	478,422	493,594
Total Investments	<u>507,961</u>	<u>478,422</u>	<u>493,594</u>



13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	257,352	11,775	-	-	(23,864)	245,263
Furniture and Equipment	271,118	61,600	-	-	(57,351)	275,367
Information and Communication Tech	12,394	4,448	-	-	(7,396)	9,446
Leased Assets	147,331	16,402	-	-	(84,940)	78,793
Library Resources	32,481	6,209	-	-	(8,404)	30,286
Balance at 31 December 2020	720,676	100,434	-	-	(181,955)	639,155

The net carrying value of equipment held under a finance lease is \$78,793 (2019: \$147,331)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	609,483	(364,220)	245,263
Furniture and Equipment	878,715	(603,348)	275,367
Information and Communication	224,182	(214,736)	9,446
Leased Assets	344,031	(265,238)	78,793
Library Resources	262,201	(231,915)	30,286
Balance at 31 December 2020	2,318,612	(1,679,457)	639,155

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	287,070	-	-	-	(29,718)	257,352
Furniture and Equipment	266,832	59,322	(47)	-	(54,989)	271,118
Information and Communication Tech	21,151	2,504	(149)	-	(11,112)	12,394
Leased Assets	164,740	64,297	(194)	-	(81,512)	147,331
Library Resources	33,502	7,662	-	-	(8,683)	32,481
Balance at 31 December 2019	773,295	133,785	(390)	-	(186,014)	720,676

The net carrying value of equipment held under a finance lease is \$147,331 (2018: \$164,740)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	597,708	(340,356)	257,352
Furniture and Equipment	817,115	(545,997)	271,118
Information and Communication	219,734	(207,340)	12,394
Leased Assets	327,629	(180,298)	147,331
Library Resources	255,993	(223,512)	32,481
Balance at 31 December 2019	2,218,179	(1,497,503)	720,676



14. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	162,055	55,757	64,842
Accruals	5,202	4,903	5,050
Capital Accruals for PPE items	3,143	-	-
Employee Entitlements - Salaries	249,182	194,693	222,352
Employee Entitlements - Leave Accrual	12,377	10,726	14,014
	<u>431,959</u>	<u>266,079</u>	<u>306,258</u>
Payables for Exchange Transactions	431,959	266,079	306,258
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>431,959</u>	<u>266,079</u>	<u>306,258</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income Received in Advance	2,815	25,282	5,139
FFPS Fees Prepaid	13,043	48,000	26,087
	<u>15,858</u>	<u>73,282</u>	<u>31,226</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	284,751	247,055	220,191
Increase to the Provision During the Year	64,546	64,567	64,560
Adjustment to the Provision	101,873	-	-
Use of the Provision During the Year	(228,521)	-	-
Provision at the End of the Year	<u>222,649</u>	<u>311,622</u>	<u>284,751</u>
Cyclical Maintenance - Current	44,649	-	2,626
Cyclical Maintenance - Term	178,000	311,622	282,125
	<u>222,649</u>	<u>311,622</u>	<u>284,751</u>

17. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	64,264	63,828	88,606
Later than One Year and no Later than Five Years	24,067	98,052	72,182
	<u>88,331</u>	<u>161,880</u>	<u>160,788</u>



18. Funds Owed (Held) for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Drainage Works Stage 2	<i>completed</i>	-	39,904	(39,904)	-	-
Asbestos Survey	<i>completed</i>	952	-	952	-	-
SIP Funding -Landscaping	<i>in progress</i>	-	-	(30,301)	-	30,301
Roof Replacement and Repairs	<i>in progress</i>	-	255,984	(201,864)	-	(54,120)
Air Conditioning Units	<i>in progress</i>	-	164,687	(156,875)	-	(7,812)
Block 1 Toilet Alterations	<i>in progress</i>	-	-	(25,469)	-	25,469
Block 1 -Meeting Room Alterations	<i>in progress</i>	-	-	(8,223)	-	8,223
Block 2 Roof Replacement (Deferred)	<i>in progress</i>	-	-	(4,639)	-	4,639
Site Wide Fire System Upgrade	<i>in progress</i>	-	33,770	(23,028)	-	(10,742)
New Main Power Supply Upgrade	<i>in progress</i>	-	-	(16,577)	-	16,577
Block 1 Chimney Removal	<i>completed</i>	-	34,267	(34,267)	-	-
Block 1 NW End	<i>in progress</i>	-	-	(3,019)	-	3,019
Totals		952	528,612	(543,214)	-	15,554

Represented by:

Funds Held on Behalf of the Ministry of Education	(72,674)
Funds Due from the Ministry of Education	88,228
	<u>15,554</u>

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Drainage Works	<i>completed</i>	(65,996)	27,151	(93,147)	-	-
Asbestos Survey	<i>in progress</i>	-	-	(952)	-	952
Totals		(65,996)	27,151	(94,099)	-	952

19. Related Party Transactions

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

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



20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,060	3,825
Full-time equivalent members	0.18	0.25
<i>Leadership Team</i>		
Remuneration	507,935	449,589
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	512,995	453,414
Total full-time equivalent personnel	4.18	4.25

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	3.00	3.00
110 - 120	2.00	1.00
	5.00	4.00

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

21. Compensation and Other Benefits Upon Leaving

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

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



22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

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

\$400,000 contract for the SIP Funding -Landscaping as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$30,301 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$285,000 contract for the Roof Replacement and Repairs as agent for the Ministry of Education. This project is fully funded by the Ministry and \$255,984 has been received of which \$201,864 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$190,000 contract for the Air Conditioning Units as agent for the Ministry of Education. This project is fully funded by the Ministry and \$164,687 has been received of which \$156,875 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$120,000 contract for the Block 1 Toilet Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$25,469 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$17,000 contract for the Block 1 -Meeting Room Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$8,223 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$220,000 contract for the Block 2 Roof Replacement (Deferred) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$4,639 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$46,000 contract for the Site Wide Fire System Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$33,770 has been received of which \$23,028 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$100,000 contract for the New Main Power Supply Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$16,577 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$316,848 contract for the Block 1 NW End as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$3,019 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital Commitments as at 31 December 2019: \$11,897)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2020 Actual \$	2019 Actual \$
No later than One Year	5,759	5,759
Later than One Year and No Later than Five Years	-	5,759
Later than Five Years	-	-
	<u>5,759</u>	<u>11,518</u>



24. Managing Capital

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

25. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	187,955	340,522	285,909
Receivables	321,632	213,998	291,953
Investments - Term Deposits	507,961	478,422	493,594
Total Financial assets measured at amortised cost	<u>1,017,548</u>	<u>1,032,942</u>	<u>1,071,456</u>

Financial liabilities measured at amortised cost

Payables	431,959	266,079	306,258
Finance Leases	80,684	161,880	147,214
Total Financial Liabilities Measured at Amortised Cost	<u>512,643</u>	<u>427,959</u>	<u>453,472</u>

26. Events After Balance Date

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

27. Comparatives

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





**PALMERSTON NORTH
INTERMEDIATE
NORMAL SCHOOL**

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New Zealand

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25 March 2021

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$9,617 (excluding GST). The funding was spent on sporting endeavours.

Signed:

A handwritten signature in blue ink, appearing to be 'Hamish Ruawai', is written over a blue circular stamp. The signature is fluid and cursive.

**Hamish Ruawai
Principal**

2020 VARIANCE REPORT

Palmerston North Intermediate Normal School, through its Charter and Strategic Plan, describes the school's priorities and expectations for improved student outcomes. The 2020 School Annual Plan highlights for each of our FIVE goals the key strategies and actions required to promote achievement towards these goals. In this annual report the Board presents its 'analysis of variance' that describes, for our school community, how the school has gone about addressing its priorities and how successful its approach has been.

A breakdown of our school roll as at the end of 2020 of students was as follows:

- 695 students – including 334 Year 7 students and 361 Year 8 students
- 362 Male students and 333 Female students
- Maori students
- Pasifika students.
- ESOL students represent students from 41 different countries
- ORS (High) 1 students were enrolled during the 2019 school year
- 34 students left during the year

The above students were assessed against the CURRICULUM LEVELS in Reading, Writing and Mathematics in November 2020. This year PNINS has used the PAT and E-asttle assessment tools to determine whether students are achieving BELOW, AT or ABOVE expectation. This is due to the Covid situation as we felt OTJs were not valid due to lack of moderation and consistent understanding across the school.



GOAL 1 (a)

To have HIGH LEVELS of LITERACY & NUMERACY ACHIEVEMENT

In discussion with Marau, senior school leaders and teachers about school wide achievement and target group data, reflective comments were raised and discussed. Each Report listed below will outline the achievement of cohorts, progress charts, celebrations and next steps pertaining to that Curriculum area.

- 2020 PAT Maths Beg - End
- 2020 Writing Beg - End
- 2020 Reading PAT Beg - End
- 2020 Punct/Grammar Beg - End

Assessment/data based reflective questions and future foci

1. **Are we clear on why we collect data and for what purpose?**
 - 1.1. We understand after consultation Literacy and numeracy forms part of our Strategic goals and therefore, we report these to the Board and MOE
 - 1.2. We collect achievement data to identify those students who need support and determine targets for the annual plan.
 - 1.3. Teachers will use the information to develop and focus their 'craft' of teaching
 - 1.4. Data will identify the impact of their teaching and form part of the cycle for their inquiry. Therefore, progress will be important for this. This using stanines allowed us to see growth in individual classrooms and across the three assessment tools. Classes that made accelerated progress need to be explored as possible examples to share with other staff as part of their Professional growth Cycle. Please refer to the Achievement reports to see class progress data.
 - 1.5. This year we used Stanines to help measure progress and we believe that it doesn't give us enough level to describe true progress. For example, a student who achieves at stanine 9 and then again at the end of the year does indicate what progress a student has made.
2. **Does our assessment tool first for this purpose?**

- 2.1. PAT has been discussed and decided to be used due to its ability to provide both summative and diagnostic data to improve teaching and learning in Maths, Reading and Punctuation and Grammar. We understand that this is ONE test on ONE day and is only part of the picture that demonstrates a student's capability.
 - 2.2. Greater triangulation needs to occur to consider the 'whole child' with the use of current data collected - wellbeing, student voice, attendance and PB4L data.
3. **Can we identify students and cohorts of students' achievement levels?**
 - 3.1. We are clear of what students are not achieving, in terms of cohorts related to gender, ethnicity and year group. We also understand that teachers are able to use the assessment tool to identify their next steps for teaching, which they write in their Data Reflection Sheets.
 - 3.2. Undoubted our equity issues are with ethnic groups and gender in maths.
 4. **Does the data help inform decisions to identify strategies to address achievement/ equity gaps? and what are the focus areas for 2021?.**
 - 4.1. **Assessment** -
 - **Content knowledge** gaps in cohorts and school wide needs identifying to support teacher development. This will better pinpoint content gaps that need to be addressed.
 - **Moderation** practices will need to be strengthened for new staff and make data more valid. Potentially we could have a team report so team leaders own their data and know what is happening in their teams. Each team leader could give us a report on **CONTENT KNOWLEDGE**
 - **Ownership** of data through school wide analysis, decision making, and problem solving, needs to consider how to better involve class teachers to see the bigger picture.
 - **Progress** - Engage NZCER to help us use the tool to break down data through the use of Scaled Scores. We believe that using Scaled Scores will give a more accurate measure of progress and also to identify the Content knowledge that teachers can work on.
 - **Triangulation of data** to get the full picture of the child using wellbeing, achievement, PB4L and attendance
 - 4.2. **Professional Growth Cycle/Inquiries** - The EOY data clearly identified that Maori and Pasifika students underachieved compared to other ethnic groups, and therefore, there needs to be a focus on CRP. In the book 'Teaching to the North East' this involves a number of pedagogies that can still be built around **CONTENT/**

SUBJECT matter: 2020 was a very disruptive year where target students were not identified and inquiries built around.

4.3. Curriculum Implementation Plan Lockdown made us relook at current practice across the school and we identified that it was varied and inconsistent in some places. Therefore, staff co constructed what 'great teaching' looks like, embedding culturally responsive Practice, and developed a Curriculum Implementation document to support teachers. The Implementation document will be the focus of implement for 2021

5. What does the application and monitoring of these strategies look like?

- 5.1. The kahui ako is the main vehicle to support the implementation through teachers identifying inquiries to improve their craft.
- 5.2. The plan was for Teachers to choose an inquiry based on data then selected target students. Teachers will be allocated a WST who will then work with the teacher brokering PLD to support their development. The lockdown limited the implementation of this with home learning platforms being a focus for teachers and wellbeing of students.
- 5.3. Lockdown made us relook at current practice across the school and we identified that it was varied and inconsistent in some places. Therefore, staff co constructed what 'great teaching' looks like, embedding culturally responsive Practice, and developed a Curriculum Implementation document to support teachers.
- 5.4. The Implementation document will be the focus for 2021.
- 5.5. Simpler reporting needs to occur for community and board

6. Are we clear on our EQUITY challenges at PNINS?

6.1 READING

- 70.9% (441/622) of all students are achieving At or Above expectations
- 78% Year 8 students are achieving At & Above compared to 84% Year 7 students.
- 82% GIRLS are achieving At & Above compared to 80% Boys.
- 72.6% (93/128) of all Maori are achieving At or Above expectations in October compared to 62%(80/ 128) in Feb

6.2 MATHS

- Girls are achieving less than boys by 10%.

- Year 8 girls in particular are achieving lower than Year 7 girls by 25%.
 - Maori students are achieving lower compared to Non Maori by 10%
 - Maori Girls in particular are underachieving lower compared to all other cohorts.
- 6.3 WRITING**
- 70.9% (441/622) of all students are achieving At or Above expectations
 - 63%(207/328) Year 8 students are achieving At & Above compared to 80% Year 7 (234/294)students.
 - 59.3% (70/118) of all Maori are achieving At or Above expectations in October compared to 30.5% (36/118) in Feb
 - 78% of all Pasifika students are achieving At & Above.

GRADUATE PROFILE - During the 2020 year it has become increasingly apparent that we are clear what our GRADUATE PROFILE looks like for PNINS students. Our PASSPORT outlines our learning DESTINATIONS and VALUES (keys to success) which provides clear progress on how students are moving towards these aspirations. Our learning DIMENSIONS are the vehicle through which to achieve them. Displaying this clearly would be beneficial to tie everything together!

GOAL 1 (b)

To develop TEACHER CAPABILITY to meet the needs of students.

What will we see?

1. A culture of improvement will drive review foci based on teachers inquiring into their practice
2. Staff engaged in Literacy & Numeracy teaching will form a key aspect of school development and appraisal.
3. A localised curriculum that engages and meets the needs of ALL learners.
4. We will use Culturally Responsive Practices (CRP) and Relational Pedagogies (RP) to ensure success for all.
5. Flexible Learning Spaces (FLS) and innovative pedagogies will be part of teaching and learning.
6. 21st century technology will be used to enhance learning. Community will have a clear understanding of what a FLS looks like at PNINS

ACTION	REFLECTION
<ul style="list-style-type: none"> ● Checklist to support teachers and team leaders of what is expected each term, co constructed with team leaders 	<p>The Team leader checklists were created, shared and added through during the year however, covid disrupted these and needed to be reworked. 2021 will see a number of new staff and Team leaders who will have a greater input into these.</p>
<ul style="list-style-type: none"> ● Team leader meetings to have the checklist as an agenda item 	<p>Team leader meetings were held and were disrupted due to Covid and other meetings that occurred on that day. This current system needs to be reviewed as many meetings were missed. We could involve the wider SLT in these to help manage and build relationships. Wa hononga concept.</p>
<ul style="list-style-type: none"> ● Implementation plans updated, user friendly and used by staff 	<p>Covid provided great reflection time and unveiled a lot in terms of every day class teaching. The timetable revealed that many teachers were not meeting the expected teaching times for literacy and numeracy. A co constructed Implementation was developed</p>
<ul style="list-style-type: none"> ● Strengthen moderation using the document created by Marau Leaders <ul style="list-style-type: none"> - Triangulation of data to form OTJ on curriculum levels. 	<p>Moderation did not occur this year. However, as part of the new Professional Growth Cycle this should be considered so teachers can accurately measure the impact of their focus area. Documentation is available and ready to share with new staff.</p>
<ul style="list-style-type: none"> ● Review the data reflection sheet/ CAAP 	<p>2020 was disrupted due to assessments not being completed in term 1 due to lockdown.</p>
<ul style="list-style-type: none"> ● eTap training to develop understanding of measuring progress through Scaled Scores. 	<p>As mentioned above this will be an area for focus for 2021, especially with NZCER changing their reporting tool.</p>
<ul style="list-style-type: none"> ● Team leaders monitor TEAM data at certain times of the year. 	<p>Date reflection sheets have been used to clearly identify what each student needs and what the overall picture of the class</p>

	looks like. These are then shared with the team leaders who can provide support and broker 'extra' support for their teachers.
<ul style="list-style-type: none"> ● Assessment document updated 	The newly developed Implementation booklet will cover the assessment requirements of each subject.
<ul style="list-style-type: none"> ● eTap training required ● WST ownership of data 	Etap training has occurred with the focus on measuring progress using stanines. WST have reviewed the beginning of year data and the new WSTs will be looking at the 2020 whole year and beginning of year assessments. This will give them a good idea of achievement. Two of the WSTs will be different.

LOOKING AHEAD, (What's new? or noteworthy)

1. Team leader development through the use of Edlead, team leader checklists, leadership focus, wa hononga
2. Co design the Professional Growth and use a variety of tools to measure impact. (Academic / disposition) ensure moderation processes are strengthened.
3. Use the IMPLEMENTATION PLAN as the PGC focus
4. Investigate Scaled Scores as a measure of progress
5. Develop a consultation plan for a strategic review

GOAL 2 -

To recognise and cater for students' CULTURAL & SPECIAL LEARNING NEEDS

EXPECTED OUTCOMES:

What will we see;

1. Māori and Pasifika students' social and cultural needs will be identified through everything we do and the way we are with our school whānau. (Māori & Pasifika Education Plan)
2. A physical environment that acknowledges, affirms and celebrates our cultural diversity
3. High levels of student achievement and engagement

4. Staff being reflective and actively being involved in developing their capability to meet the cultural needs of students
5. Strong partnerships between families and their community, whānau, hapu and iwi
6. ESOL Programme catering for the needs of students
7. International Students Annual code of Practice completed
8. Learning Needs for special needs students will be identified and catered for allowing them to engage in the school's curriculum in a confident and enjoyable manner. Support and / or accommodations, including environmental adaptations will be made

ACHIEVEMENT OUTCOME / ANALYSIS / REFLECTION:

ACTION	REFLECTION
<ul style="list-style-type: none"> ● Student wellbeing Survey 	Completed
<ul style="list-style-type: none"> ● Develop an Education Plan to lift Māori and Pasifika students. <ul style="list-style-type: none"> - Performing Arts and Cultural groups to be seperated on the Friday programme. - Cultural Activities - Friday Block one 	Plan was developed, implemented regularly reflected upon by the Hurea group. Numerous changes were made to systems - Cultural badges. Cultural block one has been implemented successfully and will continue into 2021 Kapa haka and Pasifika attendance has tripled as students can attend a Performing arts and cultural group .
<ul style="list-style-type: none"> ● PLD and TAI linked to cultural outcomes for students 	The Kahui Ako focus was CRP and RP this was enacted through the Implementation Plan document created to support teachers. This will be a focus for 2021 on implementing the CIP
<ul style="list-style-type: none"> ● Appraisal reflecting the new STPs including a te reo focus 	Te reo was included each week in Comms meetings with two days PLD on ToW -
<ul style="list-style-type: none"> ● Work with E3 Architects In consultation with BOT, staff and students. (SIP funding) 	New plans have been created involving the building of a whare and fale. These will be in consultation with community groups.
<ul style="list-style-type: none"> ● iwi liaison 	CoL hui, development of Maori Principals' group has added strength and connections - Potential role as a Cultural advisor within school

<ul style="list-style-type: none"> ● Annual review of the International Code. ● Consider allocating this role to a new position 	<p>Due to Covid we have lost ALL international students. However, we have updated the code of international practice.</p>
<ul style="list-style-type: none"> ● Learning Hubs operating and reviewed 	<p>Operating once again and having a significant impact on student achievement with the Reading Hub. See Reading Hub report.</p>
<ul style="list-style-type: none"> ● Support new AP in her role as SENCO 	<p>Carol Lynch has been used to build SLT capacity and protocols to work as a team. New systems have been developed see Senco report.</p>
<ul style="list-style-type: none"> ● ESOL programme running 	<p>See attached ESOL report</p>

LOOKING AHEAD (What's new? or noteworthy)

- Appointment of new staff with CRP & RP strengths
- Re- do student wellbeing survey and use as part of evidence for Professional Growth Cycle.
- Develop the Cultural Advisor Role
- Develop the Maori Education Plan
- Master outdoor plan

GOAL 3

To provide and promote student PARTICIPATION IN A WIDE RANGE of sporting and cultural opportunities

EXPECTED OUTCOMES:

1. A sports EOTC programme that caters for a range of activities to meet the needs of students both locally and on the national stage.
2. In- school competitions

3. Annual school sporting programme
4. Sports uniforms and equipment that reflect pride
5. Performing arts programme that allow all students to participate in their desired field.
6. Cultural performing groups available for students
7. Academic programmes available that inspire and motivate students to achieve and participate
8. An outside environment that is inline with the school's values - Collaboration

ACHIEVEMENT OUTCOME / ANALYSIS / REFLECTION

ACTIONS	REFLECTIONS
Sports registrations tracking	
<ul style="list-style-type: none"> ● Review the Super Sport concept for greater involvement of students within the region 	<p>Lockdown limited super sport options and PNINS dominated this space. Urgent review is required to ensure quality competition is a focus.</p>
<ul style="list-style-type: none"> ● Review internal sports to categorise into recreation, play and sport. ● Reconfigure Team sports through the focus on play - Rounders , non stop cricket. 	<p>This has been a highlight with the impact being higher participation numbers in sports across the board. Highlight as the numbers involved in lunchtime activities and inter house competitions Try a sports programme has been successful.</p>
<ul style="list-style-type: none"> ● Review sports uniform inline with School uniform ● Team option 	<p>Did not occur this year</p>
<ul style="list-style-type: none"> ● Performing Arts and Cultural groups to be separated on the Friday programme. 	<p>Cultural groups attendance has doubled with 130 in kapa haka and 60 in Pasifika.</p>
<ul style="list-style-type: none"> ● Cultural Activities - Friday Block one 	<p>This has demanded support regularly through Comms meetings. Should be continued and with greater support for staff internally.f.Curriculum overview will provide</p>
<ul style="list-style-type: none"> ● Continue annual events - Taradale exchange, AIMS. 	

Taradale did go head with shortened covid version

LOOKING AHEAD, (What's new? or noteworthy)

1. Review the Super sports competition
2. Track sports registrations - Seek parent feedback about sports programmes.
3. Health survey to the community.
4. Review of school PE uniform as part of the health survey

GOAL 4

To provide for the SOCIAL & EMOTIONAL needs of students

EXPECTED OUTCOMES:

- Students having an understanding and displaying the 5 Keys to Success to support the emerging adolescent
- A health overview that meets the needs of students of this age.
- PE Programme
- Health and wellbeing overview
- Wellbeing plan implemented and meeting the needs of staff
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ACHIEVEMENT OUTCOME / ANALYSIS / REFLECTION

ACTION	REFLECTION
<p>Student Wellbeing survey</p>	
<ul style="list-style-type: none"> ● Provide PD opportunities for Tier 1 (Staff), and Tier 2 (PB4L-SW Team) training in systems, data and practices content ● Schoolwide expectation settings are defined, taught and are visible around the school ● Reward and acknowledgement systems are used throughout the year -individual, team, school rewards 	<p>The MOE assessment attached provides valuable feedback on implementation</p>
<ul style="list-style-type: none"> ● Define major and minor behaviours ● Data collection is easy, efficient and relevant for decision making ● Use behavioral incident data (ODRs) attendance, and other behavioral data for decision making 	<p>2021 should see the classroom problem solving being used to deal with students identified through data gathering. PB4L team formed involving BOT, Support staff and RTLB</p>
<ul style="list-style-type: none"> ● Teachers teach expectations explicitly, consistently, alongside SEL lessons 	<p>SEL is planned for as part of the annual overview, not as separate subject, This aligns better with the inquiry units and can be integrated into learning sessions 2021 the PB4L shall select and adjust lessons based on the data</p>
<ul style="list-style-type: none"> ● Health Overview 	<p>This has been incorporated into the Annual overview</p>

<ul style="list-style-type: none"> Staff Wellbeing group will be formed and actions based on survey 	<p>attached see attached Health survey to be done in 2021</p>
<p>wellbeing groups have been a critical component of the school during Lockdown. The energy and commitment they have shown has been remarkable. This should be extended with PLD provided.</p>	

LOOKING AHEAD (What's new? or noteworthy)

1. Development of the PB4L plan
2. Health survey to be completed
3. wellbeing plan to incorporate PLD focus

GOAL 5

To encourage an EFFECTIVE PARTNERSHIP between the school and its community

EXPECTED OUTCOMES:

1. Community groups being involved in the schools localised curriculum.
2. Massey University and the teacher training programme operating to its full potential in the graduate programmes.
3. International students attending
4. Community of learners (COL) participation.
5. Strong partnerships between families and their community.
6. Whanau, hapu & iwi.
7. Community surveys

ACHIEVEMENT OUTCOME / ANALYSIS / REFLECTION

ACTION	REFLECTION
<ul style="list-style-type: none"> ● REAL Programme based in town 	<p>This did not occur as the right staff member was not available. Plus the time to organise was limited with lockdown.</p>
<ul style="list-style-type: none"> ● International students Code of Conduct updated. ● Allocate 0.2 responsibility for responsibility. 	<p>Completed and done annually now moved to the roll of the AP.</p>
<ul style="list-style-type: none"> ● Review the ITE programme with Massey university. 	<p>PNINS are part of the ITE review team with Massey staff.</p>
<ul style="list-style-type: none"> ● Develop a new support role for Massey teachers and PCT's 	<p>This role has been implemented and the support for PCT's has been well received by those involved. This role will be reviewed and developed for 2021 with a new staff taking up the position.</p>
<ul style="list-style-type: none"> ● Implement PNINS Marau concept involving WST ● Support Leadership role 	<p>The Kahui Ako has been beneficial and provided resources to support the WST and their role within school. A decision has been made to finish AST's and have them working back in school.</p>
<ul style="list-style-type: none"> ● Art Piece Commission 	<p>The carving has been completed and the learning that has</p>






<ul style="list-style-type: none">● Master environment Plan involvement	<p>been involved with this has been hugely beneficial for students and staff. Relationship between school and iwi have been strengthened and has spring boarded into other areas of support.</p> <p>Master plan is complete and has been consulted over a long period of time. It is comprehensive and ready to start in 2021.</p>
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LOOKING AHEAD

Hamish Ruawai
Principal
31 December 2020

Ash Gurney
Chairperson, Board of Trustees
31 December 2020

2021 LOCALISED CURRICULUM OVERVIEW

MODEL	WHANAUNGATANGA Get connected be connected stay connected!	INQUIRY 1 Aotearoa - we all belong	Theme: Body care & Physical Safety	INQUIRY 2 Let's Innovate!	Theme: Body care & physical safety	INQUIRY 3 In the future / see myself	CELEBRATING SUCCESS & REFLECTING ON 2021
Term	Term 1	Term 2	Term 3	Term 4			
Weeks	Weeks 1-5	Weeks 6-11	Weeks 1-4	Weeks 5-6	Weeks 7-10	Weeks 1-4	Weeks 5-9
KEYS FOCUS	 GETTING ALONG - TŪHONO  ORGANISATION - WHAKAPAI	 CONFIDENCE - MAIA	 PERSISTENCE - NGANA	 RESILIENCE - AUMANGEA			
PB4L Expectations	Teach Te Tihi and Classroom Expectations - & classroom behaviour strategies	Teach Off Site Expectations (before camp)	Teach Outside and Corridor Expectations	Continue to recognise, reflect and revisit all expectations as required			
Conceptual Understandings (Passport	Ako - Learner	Manaahi - Respect	Hauora	Angitu Hauora	Angitu Ako	Angitu Ako	Angitu Ako

Destinations)	Manaaki					
Passport Characteristics <ul style="list-style-type: none"> • I inquire • I innovate • I collaborate • I problem solve • I reflect • I am tolerant, inclusive and show empathy • I respect Te Ao Māori • I am connected to where I come from • I am developing an understanding of who I am and who I want to be • I respect myself, others property 	<ul style="list-style-type: none"> + I am tolerant, inclusive, and show empathy + I respect Te Ao Māori where I come from + I am developing an understanding of who I am and who I want to be + I respect myself, others, property and the environment 	<ul style="list-style-type: none"> • Life Education with Harold Drugs and Alcohol • Food & Nutrition with Nova (half the school to each) • Cycle Safety with Sport Manawatu (1 class per team) 2 classes in total during this unit 	<ul style="list-style-type: none"> • I am intrinsically motivated and I show initiative. I can articulate my learning. • I understand the why and the purpose for the learning task. • I am persistent and try the best in every situation. • I face challenges and overcome them • I can use effective strategies for learning and determine how I will achieve my next steps 	<ul style="list-style-type: none"> • Life Education Drugs and Alcohol • Food & Nutrition with Nova (half the school to each) • Cycle Safety with Sport Manawatu (1 class per team) 2 classes in total during this unit 	<ul style="list-style-type: none"> • I can inquire • I am innovative • I can collaborate • I can problem solve • I reflect • I am developing an understanding of who I am and who I want to be • I set goals, take risks and know my next steps • I give 100% effort • I believe I can improve • I am self motivated to learn • I face challenges 	<ul style="list-style-type: none"> • Cycle Safety with Sport Manawatu (1 class per team) 2 classes in total during this unit
Learning Opportunities <ul style="list-style-type: none"> • What is whanaungatanga? How will I contribute positively to the PNINS community? • Do I know the purpose of the PNINS Passport and how it relates to me? • The 5 Keys and Destinations are known to me • Knowledge of, & the 	<ul style="list-style-type: none"> • Exploring Aotearoa Camp - Rotorua area • Exploring the history - connect to Manawatu 	<ul style="list-style-type: none"> • Linking to the community • Identifying life skills that are needed • Work with business around skills • Link to Design Thinking Process 	<ul style="list-style-type: none"> • Dr Richard Shaw - Tune in • CV + Cover letter writing • Award process • Investigating the skills required for future jobs/careers, not just jobs • Habits of successful teenagers 	<ul style="list-style-type: none"> • Life Education Drugs and Alcohol • Food & Nutrition with Nova (half the school to each) • Cycle Safety with Sport Manawatu (1 class per team) 2 classes in total during this unit 	<ul style="list-style-type: none"> • I can inquire • I am innovative • I can collaborate • I can problem solve • I reflect • I am developing an understanding of who I am and who I want to be • I set goals, take risks and know my next steps • I give 100% effort • I believe I can improve • I am self motivated to learn • I face challenges 	<ul style="list-style-type: none"> • Cycle Safety with Sport Manawatu (1 class per team) 2 classes in total during this unit

<p>Key concepts/ Questions (Universal concepts that will be revisited in other units)</p>	<ul style="list-style-type: none"> ability to communicate my whakapapa pepeha / mihimihini I am familiar with the PNINS expectations for behaviour and I know where to access these in my class I understand the expectations of being a user of digital technology at PNINS 	<ul style="list-style-type: none"> Manaaki - I respect myself, others, property and the environment Manaaki - I am connected to where I come from 		<ul style="list-style-type: none"> Success Destination - what does this look like in the community? Ako - what skills do I need as a future focused learner 		<ul style="list-style-type: none"> Ako Angitu Manaaki 	
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Learning Areas	Social Sciences Health	Science - Physical World/Planet Earth +Beyond Social Sciences	Health	Technology (Designing & Outcomes) Social Sciences	Health	Numeracy Literacy Social Sciences Technology
Achievement Outcomes		<p>PE+B - Develop an understanding that water, air, rocks and soil, and life forms make up our planet and recognise that these are also Earth's resources.</p> <p>PW - Explore, describe, and represent patterns and trends for everyday examples of physical phenomena, identify and describe everyday examples of sources of energy, forms of energy, and energy transformations.</p> <p>Social Science - Understand how people pass on and sustain culture and heritage for different reasons and that this has consequences for people.</p>		<p><u>Digital Technology</u> DDDO PO 2 - identify and produce a digital outcome to communicate a specific purpose.</p> <p>PO 2 - understand how digital tools impact humans and society and these change over time</p> <p><u>Social Sciences</u> Understand how exploration & innovation create opportunities and challenges for people, places & communities</p> <p>Understand how people participate individually & collectively to make decisions that impact communities</p>		<p>Writing L3 & L4: Select, form, and communicate ideas on a range of topics.</p> <p>SS L4: Understand how exploration and innovation create opportunities and challenges for people, places, and environments</p> <p>Health L4: Investigate and describe factors and influences that contribute to the well-being of people in New Zealand.</p> <p>L4 Numeracy</p> <p><u>Statistical literacy</u> •Evaluate statements made by others about the findings of statistical</p>