Papatoetoe Central School

Annual Report
for the year ended
31 December 2020

Ministry Number:	1426
Principal:	Sam Holt
School Address:	317 Great South Rd, Papatoetoe
School Postal Address:	PO Box 23434, Papatoetoe, Manukau, 2025
School Phone:	09-2787557
School Email:	samh@pcs.school.nz
Service Provider:	Edtech Financial Services Ltd

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Term expired/expires
Stan Good	Chairman	Elected	06-2022
Andrew Bramston	BOT Member	Elected	06-2022
Kylie David	BOT Member	Elected	06-2022
Mumta Gounder	BOT Member	Elected	06-2022
Christine Hutchby	BOT Member	Elected	06-2022
Sarin Nand	Staff Representative	Elected	06-2022
Sam Holt	Principal	Prop Rep	06-2022

Papatoetoe Central School
Annual Report

For the year ended 31 December 2020

Index

Papatoetoe Central 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.

Munter Rounder

Full Name of Board Chairperson

Signature of Board Chairperson

31/5/21.

Date:

Sam Holt

Full Name of Principal

Signature of Principal

31/5/21

Date:

Papatoetoe Central School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Revenue				
Government Grants	2	6,393,017	5,373,181	5,824,041
Locally Raised Funds	3	198,455	40,095	194,548
Interest Income		10,236	15,000	21,661
		6,601,708	5,428,276	6,040,250
Expenses				
Locally Raised Funds	3	130,881	24,060	127,737
Learning Resources	4	4,277,968	3,966,807	4,138,296
Administration	5	283,933	298,650	321,565
Finance		7,856	-	4,388
Property	6	1,545,606	1,045,828	1,346,076
Depreciation	7	175,687	190,000	174,613
Loss on Disposal of Property, Plant and Equipment		4,043	-	1,076
		6,425,974	5,525,345	6,113,751
Net Surplus / (Deficit) for the year		175,734	(97,069)	(73,501)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		175,734	(97,069)	(73,501)

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

Papatoetoe Central School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Balance at 1 January		1,381,627	1,381,627	1,455,128
Total comprehensive revenue and expense for the year		175,734	(97,069)	(73,501)
Equity at 31 December	25	1,557,361	1,284,558	1,381,627
Retained Earnings		1,557,361	1,284,558	1,381,627
Equity at 31 December		1,557,361	1,284,558	1,381,627

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.

Papatoetoe Central School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Current Assets				
Cash and Cash Equivalents	8	140,630	67,781	174,390
Accounts Receivable	9	286,949	286,949	245,491
GST Receivable		32,266	31,078	18,895
Prepayments		8,088	8,088	12,190
Inventories	10	14,312	14,312	17,324
Investments	11	685,000	685,000	420,000
		1,167,245	1,093,208	888,290
Current Liabilities				
Accounts Payable	13	357,624	345,326	309,232
Revenue Received in Advance	14	33,659	48,191	-
Provision for Cyclical Maintenance	15	52,197	52,197	76,809
Finance Lease Liability - Current Portion	16	37,598	37,598	22,660
Funds Held in Trust	17	-	-	14,281
Funds Held for Capital Works Projects	18	42,268	42,268	2,815
Funds Held on Behalf of Papatoetoe Sports Cluster	19	(1,856)	-	(2,565)
		521,490	525,580	423,232
Working Capital Surplus/(Deficit)		645,754	567,628	465,058
Non-current Assets				
Property, Plant and Equipment	12	959,968	765,291	955,291
		959,968	765,291	955,291
Non-current Liabilities				
Provision for Cyclical Maintenance	15	13,145	13,145	13,600
Finance Lease Liability	16	35,216	35,216	25,122
		48,361	48,361	38,722
Net Assets		1,557,361	1,284,558	1,381,627
Equity	25	1,557,361	1,284,558	1,381,627

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

Papatoetoe Central School

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Cash flows from Operating Activities				
Government Grants		1,759,323	1,546,711	1,452,654
Locally Raised Funds		209,293	65,465	225,629
Goods and Services Tax (net)		(13,371)	(12,183)	(5,207)
Funds Administered on Behalf of Third Parties		(13,572)	(11,716)	-
Payments to Employees		(947,984)	(957,016)	(907,370)
Payments to Suppliers		(566,850)	(552,465)	(641,983)
Cyclical Maintenance Payments in the year		(78,168)	-	(68,601)
Interest Paid		(7,856)	-	(4,388)
Interest Received		10,346	15,110	26,096
Net cash from/(to) Operating Activities		351,161	93,906	76,830
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	845
Purchase of Property Plant & Equipment (and Intangibles)		(122,538)	-	(85,954)
Purchase of Investments		(265,000)	(265,000)	-
Proceeds from Sale of Investments		-	-	141,112
Net cash from/(to) Investing Activities		(387,538)	(265,000)	56,003
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(36,836)	25,032	(21,849)
Painting Contract Payments		-	-	(5,255)
Loans Received / Repayment of Loans		-	-	-
Funds Held for Capital Works Projects		39,453	39,453	2,815
Net cash from/(to) Financing Activities		2,617	64,485	(24,289)
Net increase/(decrease) in cash and cash equivalents		(33,760)	(106,609)	108,544
Cash and cash equivalents at the beginning of the year	8	174,390	174,390	65,846
Cash and cash equivalents at the end of the year	8	140,630	67,781	174,390

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.

1. Statement of Accounting Policies

Reporting Entity

Papatoetoe Central 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.

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 of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school’s long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

Use of Land and Buildings Expense

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

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

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.

Inventories

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

Investments

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

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 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:

Buildings - School	15-25 years
Building improvements - Crown	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Motor vehicles	5-15 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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.

Revenue Received in Advance

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

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

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 Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

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

Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

Financial 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 and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

2 Government Grants

	2020	2020	2019
		Budget	
	Actual	(Unaudited)	Actual
	$	$	$
Operational Grants	1,302,181	1,231,379	1,103,482
Teachers' Salaries Grants	3,425,644	3,122,648	3,289,971
Use of Land and Buildings Grants	1,236,228	732,000	1,081,416
Other MoE Grants	419,846	287,154	349,172
Other Government Grants	9,118	-	-
	6,393,017	5,373,181	5,824,041

The School has opted in to the donations scheme for this year. Total amount received was $111,900

Other MOE Grants total includes additional COVID-19 funding totalling $30,853 for the year ended 31 December 2020.

3 Locally Raised Funds

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

	2020	2020	2019
		Budget	
	Actual	(Unaudited)	Actual
Revenue	$	$	$
Donations	48,023	31,025	44,044
Activities	51,063	-	79,097
Trading	72,882	9,070	65,112
Fundraising	26,487	-	6,295
	198,455	40,095	194,548
Expenses			
Activities	55,621	24,060	70,097
Trading	61,269	-	53,228
Fundraising (Costs of Raising Funds)	13,991	-	4,412
	130,881	24,060	127,737
Surplus/ (Deficit) for the year Locally Raised Funds	67,574	16,035	66,811

4 Learning Resources

	2020	2020	2019
		Budget	
	Actual	(Unaudited)	Actual
	$	$	$
Curricular	66,635	75,180	91,152
Extra-Curricular Activities	21,884	21,150	22,421
RTLB	-	-	-
Library Resources	60,360	63,489	71,463
Employee Benefits - Salaries	4,121,996	3,784,038	3,929,784
Staff Development	7,093	22,950	23,476
	4,277,968	3,966,807	4,138,296

5 Administration

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Audit Fee	4,210	6,600	6,283
Board of Trustees Fees	3,910	4,100	3,525
Board of Trustees Expenses	15,118	16,422	32,877
Communication	7,763	7,900	8,500
Consumables	32,100	33,230	47,406
Other	28,273	34,677	35,545
Employee Benefits - Salaries	179,910	175,543	167,840
Insurance	3,545	11,202	10,703
Service Providers, Contractors and Consultancy	9,104	8,976	8,886
	283,933	298,650	321,565

6 Property

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Caretaking and Cleaning Consumables	90,083	95,122	83,259
Cyclical Maintenance Expense	53,101	22,000	(18,532)
Grounds	10,900	7,850	11,693
Heat, Light and Water	37,140	42,500	42,512
Repairs and Maintenance	31,094	11,750	14,995
Use of Land and Buildings	1,236,228	732,000	1,081,416
Security	10,815	10,000	9,005
Employee Benefits - Salaries	76,245	124,606	121,728
	1,545,606	1,045,828	1,346,076

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

7 Depreciation

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Buildings - School	27,968	190,000	27,681
Furniture and Equipment	55,479	-	57,758
Information and Communication Technology	53,411	-	58,757
Motor Vehicles	1,642	-	1,932
Leased Assets	33,308	-	23,612
Library Resources	3,879	-	4,873
	175,687	190,000	174,613

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

8 Cash and Cash Equivalents

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Cash on Hand	898	-	898
Bank Current Account	139,732	67,781	173,492
Cash and cash equivalents for Statement of Cash Flows	140,630	67,781	174,390

9 Accounts Receivable

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Receivables	693	693	6,050
Interest Receivable	514	514	624
Teacher Salaries Grant Receivable	285,742	285,742	238,817
	286,949	286,949	245,491
Receivables from Exchange Transactions	1,207	1,207	6,674
Receivables from Non-Exchange Transactions	285,742	285,742	238,817
	286,949	286,949	245,491

10 Inventories

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Stationery	1,502	1,502	1,656
School Uniforms	12,810	12,810	15,668
	14,312	14,312	17,324

11 Investments

The School's investment activities are classified as follows:

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Current Asset			
Short-term Bank Deposits	685,000	685,000	420,000
Total Investments	685,000	685,000	420,000

12 Property, Plant and Equipment

2020	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	322,021	6,287	-	-	(27,968)	**300,340**
Furniture and Equipment	402,437	14,517	-	-	(55,479)	**361,475**
Information and Communication Technology	131,141	100,775	-	-	(53,411)	**178,505**
Motor Vehicles	10,946	-	-	-	(1,642)	**9,304**
Leased Assets	54,634	61,868	-	-	(33,308)	**83,194**
Library Resources	34,112	960	(4,043)	-	(3,879)	**27,150**
Balance at 31 December 2020	955,291	184,407	(4,043)	-	(175,687)	**959,968**

2020	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings	666,596	(366,256)	**300,340**
Furniture and Equipment	1,439,322	(1,077,847)	**361,475**
Information and Communication Technology	903,463	(724,958)	**178,505**
Motor Vehicles	27,033	(17,729)	**9,304**
Leased Assets	182,704	(99,510)	**83,194**
Library Resources	86,168	(59,018)	**27,150**
Balance at 31 December 2020	3,305,286	(2,345,318)	**959,968**

The net carrying value of equipment held under a finance lease is $83,194 (2019: $54,634).

The net carrying value of motor vehicles held under a finance lease is $9,304 (2019: $10,946).

2019	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	348,490	1,212	-	-	(27,681)	**322,021**
Furniture and Equipment	419,698	40,497	-	-	(57,758)	**402,437**
Information and Communication Technology	150,788	39,169	(59)	-	(58,757)	**131,141**
Motor Vehicles	12,878	-	-	-	(1,932)	**10,946**
Leased Assets	41,368	36,878	-	-	(23,612)	**54,634**
Library Resources	35,771	4,230	(1,016)	-	(4,873)	**34,112**
Balance at 31 December 2019	1,008,993	121,986	(1,075)	-	(174,613)	**955,291**

2019	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings	660,309	(338,288)	**322,021**
Furniture and Equipment	1,399,088	(996,651)	**402,437**
Information and Communication Technology	802,687	(671,546)	**131,141**
Motor Vehicles	27,033	(16,087)	**10,946**
Leased Assets	120,836	(66,202)	**54,634**
Library Resources	96,664	(62,552)	**34,112**
Balance at 31 December 2019	3,106,617	(2,151,326)	**955,291**

The net carrying value of equipment held under a finance lease is $54,634 (2018: $41,368).

The net carrying value of motor vehicles held under a finance lease is $10,946 (2018: $12,878).

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Accounts Payable

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Operating Creditors	39,564	27,266	26,175
Accruals	4,210	4,210	5,820
Banking Staffing Overuse	9,482	9,482	14,835
Employee Entitlements - Salaries	289,027	289,027	241,935
Employee Entitlements - Leave Accrual	15,341	15,341	20,467
	357,624	345,326	309,232
Payables for Exchange Transactions	357,624	345,326	309,232
	357,624	345,326	309,232

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Grants in Advance - Ministry of Education	28,178	28,178	-
Other	5,481	20,013	-
	33,659	48,191	-

15 Provision for Cyclical Maintenance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Provision at the Start of the Year	90,409	90,409	177,542
Increase/(decrease) to the Provision During the Year	53,101	22,000	(18,532)
Use of the Provision During the Year	(78,168)	(47,067)	(68,601)
Provision at the End of the Year	65,342	65,342	90,409
Cyclical Maintenance - Current	52,197	52,197	76,809
Cyclical Maintenance - Term	13,145	13,145	13,600
	65,342	65,342	90,409

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for teacher laptops.
Minimum lease payments payable (includes interest portion):

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
No Later than One Year	42,477	-	26,001
Later than One Year and no Later than Five Years	37,804	-	26,649
Later than Five Years	-	-	-
	80,280	-	52,650

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

17 Funds held in Trust

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	-	-	14,281
	-	-	14,281

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18 Funds Held for Capital Works Projects

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

	2020	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M)	Closing Balances $
5YA Roofing	*Completed*	2,815	-	2,815	-	-
Alarm	*In progress*	-	40,676	40,729	-	(53)
Landscaping for trees	*In progress*	-	216,000	174,900	-	41,100
Admin and staff kitchen	*Completed*	-	81,000	79,779	-	1,221
Totals		2,815	337,676	298,223	-	42,268

Represented by:

Funds Held on Behalf of the Ministry of Education	42,321
Funds Due from the Ministry of Education	(53)
	42,268

	2019	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M) $	Closing Balances $
5YA Roofing	*In progress*	-	11,585	8,770	-	2,815
5YA Lighting	*Completed*	-	85,500	85,500	-	-
Water Fountains	*Completed*	-	12,770	12,770	-	-
Whiteboards	*Completed*	-	90,269	90,269	-	-
Totals		-	200,124	197,309	-	2,815

19 Funds Held on Behalf of Papatoetoe Sports Cluster

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

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Funds Held at Beginning of the Year	(2,565)	-	(2,270)
Funds Received from Cluster Members	1,661	-	1,573
Funds Spent on Behalf of the Cluster	952	-	1,868
Funds Held at Year End	(1,856)	-	(2,565)

20 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.

21 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 $
Board Members		
Remuneration	3,910	3,525
Full-time equivalent members	0.10	0.14
Leadership Team		
Remuneration	487,431	316,967
Full-time equivalent members	5.00	3.00
Total key management personnel remuneration	491,341	320,492
Total full-time equivalent personnel	5.10	3.14

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	150-160	70-80
Benefits and Other Emoluments	1-5	1-5
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
110-120	2	1
100-110	1	1
	3	2

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

22 Compensation and Other Benefits Upon Leaving

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

23 Contingencies

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

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

Holidays Act Compliance – schools payroll

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

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

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

24 Commitments

Capital Commitments

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

(a) $250,000 contract for Flooring Project to be completed in 2021 which will be fully funded by the Ministry of Education. Nil has been received of which Nil has been spent on the project to date.

(Capital commitments as at 31 December 2019: nil)

25 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.

26 Financial Instruments

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

	2020	2020	2019
		Budget	
	Actual	(Unaudited)	Actual
Financial assets measured at amortised cost	$	$	$
Cash and Cash Equivalents	140,630	67,781	174,390
Receivables	286,949	286,949	245,491
Investments - Term Deposits	685,000	685,000	420,000
Total Financial assets measured at amortised cost	1,112,579	1,039,730	839,881
Financial liabilities measured at amortised cost			
Payables	357,624	345,326	309,232
Finance Leases	72,814	72,814	47,782
Total Financial Liabilities Measured at Amortised Cost	430,438	418,140	357,014

27 Events After Balance Date

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

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656
www.rsmnz.co.nz

Independent Auditor's Report

To the readers of Papatoetoe Central School's Financial statements For the year ended 31 December 2020

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

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 16 June 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 of opinion

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

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

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

Responsibilities of the Board 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: 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 Papatoetoe Central School.

Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Papatoetoe Central School (School number: 1426)

Empowered learners contributing to our communities

2020
Annual Targets

Link to Papatoetoe Central School End of Year Achievement Report

Year 1: Reading

Strategic Aim: *Strengthen a curriculum that is relevant to the needs, interests and history of our community*

Annual Aim: *To increase the number of students in Y1 achieving at or above their expected New Zealand Curriculum level in Reading.*

Baseline Data:
Data is based on the curriculum level students had ***achieved*** at the end of 2019. Expected level for the end of Year 1 is indicated by 'Green' PM Level.

NZC Levels	Pre Level 1	Early Level 1					Level 1		Early Level 2	
						Expected Level at the end of Y1				
Year 1	37% (11)	53% (16)	7% (2)		3% (1)					

Annual Target:

- 100% Y1 students to be reading at L12- L14

Action	Who	When	Indicators of Progress
Groups of students being supported to develop and practice phonics, alphabet knowledge, sight words	Learning Assistants	Throughout week	• Alphabet and letter testing • Basic Sight Word testing • Running Records (L3 and up)

Targeted in class support to support and develop an enjoyment for reading	Classroom teachers	Ongoing	
Time to talk programme	Team Leader Trained LA	Term 1 and 2: twice a week Term 2 and 3: 2 groups x4 a week	
Targeted withdrawal groups - Mileage - Comprehension skills	Team Leander	Throughout week	

Analysis of Variance:

Outcomes (what happened?):
End of Year Data:

NZC Levels	Pre Level 1	Early Level 1					Level 1		Early Level 2	
						Expected Level at the end of Y1				
Year 1	4% (4)	14% (15)	26% (29)	20% (22)	14% (16)	19% (21)	4% (4)			

Reasons for the variance (why it happened?):
- There was an increase in the number of students who enrolled as ELL
- Covid19 had an impact on the consistency of teaching and learning
- Limited parental support provided to students during Covid19 as a result of parents being ELL themselves.
- Large proportion of students are coming in with limited alphabet knowledge so this becomes an important focus for teachers.
- Lack of regular attendance at school for some students.
- Delayed progress for students with additional needs (behavioural, learning, etc.).

Evaluation (where to next?)
- Continue to provide target teaching and support (in class and withdrawal).
- Teachers to undertake professional development around teaching ELL learners.
- Introduction of Schoolwide Reading Progression Sheets to ensure all skills are being taught at the relevant levels and to provide consistency across the school.

Year 2-3: Writing

Strategic Aim: *Strengthen a curriculum that is relevant to the needs, interests and history of our community*

Annual Objective: *To increase the number of students in Y2-3 achieving at or above their expected New Zealand Curriculum level in Writing.*

Baseline Data:
Data is based on the curriculum level students had ***achieved*** at the end of 2019. Blue highlight indicates end of year expectation.

	Early Level 1	Within Level 1	At Level 1	Early Level 2	At Level 2	Early Level 3	At Level 3
Year 2	76% (93)	22% (27)	2% (3)				
Year 3	10% (13)	57% (71)	30% (37)	3% (4)			

Annual Target:
- 100% Y2 students to be working at the expected end of year curriculum level for Year 2 (At Level 1)
- 100% Y3 students to be working at the expected end of year curriculum level for Year 3 (Early Level 2)

Action	Who	When	Indicators of Progress
Explicit teaching based on needs evident in data - Whole class - Groups	Classroom Teacher	Daily	• Anecdotal evidence of progress in class • AsTTle Writing assessment • Student workbooks
Targeted Learning Assistant support within class	Learning Assistant Classroom teachers	Daily	
Withdrawal groups (ELL)	ELL Teacher	Daily	

Analysis of Variance:

Outcomes (what happened?):
End of Year Data:

	Early Level 1	Within Level 1	At Level 1	Early Level 2	At Level 2	Early Level 3	At Level 3
Year 2	23% (33)	50% (71)	20% (29)	7% (10)			
Year 3	6% (9)	14% (19)	37% (52)	25% (35)	16% (22)	1% (1)	1% (2)

Reasons for the variance (why it happened?):

- Covid19 has had an impact on the consistency of teaching and learning.
- Limited parental support provided to students during Covid19 as a result of parents being ELL themselves.
- Large proportion of the students are ELL students and as a result there are gaps in oral language skills. This has an impact on how the students are writing as they write like they talk.
- Students have limited vocabulary knowledge.
- Students have limited life experiences and prior knowledge which makes it difficult to write about various topics.
- Lack of regular attendance at school for some students.
- Delayed progress for students with additional needs (behavioural, learning, etc.).

Evaluation (where to next?)

- Professional development with Dr Alison Davis.
- Change and implementation of Integrated curriculum/planning to allow for students to gain experiences and prior knowledge that will support them during writing.
- Introduction of Schoolwide Writing Progression Sheets to ensure that there is a greater focus on teaching the skills needed for writing.

Year 4-6: Maths

Strategic Aim: *Strengthen a curriculum that is relevant to the needs, interests and history of our community*

Annual Objective: *To increase the number of students in Y4-6 achieving at or above their expected New Zealand Curriculum level in Maths.*

Baseline Data:
Data is based on the curriculum level students had ***achieved*** at the end of 2019. Blue highlight indicates end of year expectation.

	Early Level 1	Within Level 1	At Level 1	Early Level 2	At Level 2	Early Level 3	At Level 3	Early Level 4	Level 4
Year 4	2% (3)	10% (12)	23% (29)	62% (78)	2% (3)				
Year 5	2% (2)	2% (2)	13% (14)	64% (67)	10% (10)	9% (9)			
Year 6		1% (1)	2% (2)	8% (8)	13% (13)	68% (66)	7% (7)		

Annual Target:
- 100% Y4 students to be working at the expected end of year curriculum level for Year 4 (At Level 2)
- 100% Y5 students to be working at the expected end of year curriculum level for Year 5 (Early Level 3)
- 100% Y6 students to be working at the expected end of year curriculum level for Year 6 (At Level 3)

Action	Who	When	Indicators of Progress
Explicit teaching based on needs evident in data - Whole class - Groups	Classroom teachers	Daily	• Anecdotal evidence of progress in class • Student workbooks • PRIME Checklist
Implementation and consistent use of concrete materials to support concepts	Classroom teachers	Daily	
Use and implement authentic problems to	Classroom teachers	Daily	

develop problem solving skills			
Development and consolidation of basic facts	Classroom teachers	Daily	
Targeted Learning Assistant support within class	Learning Assistant Classroom Teacher	Daily	

Analysis of Variance:

Outcomes (what happened?):
End of Year Data:

	Early Level 1	Within Level 1	At Level 1	Early Level 2	At Level 2	Early Level 3	At Level 3	Early Level 4	Level 4	Early Level 5
Year 4	1% (1)	3% (4)	12% (16)	20% (28)	58% (80)	7% (10)				
Year 5			2% (2)	3% (4)	9% (10)	53% (62)	29% (34)	3% (4)		
Year 6				3% (3)	2% (2)	20% (21)	57% (59)	6% (6)	7% (7)	5% (5)

Reasons for the variance (why it happened?):

- In Y4 there is a group of students who are just below being at the expected level. These students continue to practice using known knowledge to support their mental strategies and to be 'fluid' in their thinking.
- Some students find it a challenge to unpack the information within problems. This is due to their developing vocabulary knowledge and understanding, as ELL students.

Evaluation (where to next?)

- Introduction of Schoolwide Maths Progression Sheets to ensure that there is a clearer understanding of how PRIME aligns to the NZ Curriculum.
- Continue to focus on using materials to support teaching of new concepts.
- Greater focus on providing authentic experiences for students to develop their understanding of concepts.
- Provide further professional development around the use of PRIME.

KiwiSport Statement - Papatoetoe Central School 2020

The funding received as part of the KiwiSport was a total of $10,835.00 which was allocated to a range of programmes to help support our students' learning and activity in physical education. We believe the programmes we allocated funding toward had a significant impact on the school's curriculum. Access to opportunities is an area in which we believe KiwiSport funding is truly making a difference.

The following programmes received support from our school's KiwiSport funding: - Transport to and from sporting events so our students could participate in competitive tournaments.

- External providers who were able to model effective practice to our teachers, whilst running engaging programmes for our students.
- Swimming lessons to teach our students how to stay safe in the water.

Whilst the KiwiSport funding was used to support these programmes, our school also recognises the partnership aspect of this agreement, and allocated other funding to supplement these or similar programmes to ensure wider exposure to more students.