

FRUITVALE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1281
Principal:	Donal McLean
School Address:	9 Croydon Road, New Lynn, Auckland 0600
School Postal Address:	9 Croydon Road, New Lynn, Auckland 0600
School Phone:	09 827 2752
School Email:	principal@fruitvale.school.nz

Members of the Board of Trustees

Name	How Position Gained	Position	Term Expires
Christine Storey	Elected	Board member	May-19
Denise Hall	Elected	Treasurer	May-21
Donal McLean	Appointed	Principal	Current
Liam Kelly	Elected	Staff Representative	May-21
Maine Samuel	Elected	Board Member	May-19
Nicollette Woolford	Elected	Board Member	May-21
Poata Eruera	Elected	Chairperson	May-21
Rebecca Bennett	Elected	Board Member	May-21

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

FRUITVALE SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
------	-----------

Financial Statements	
-----------------------------	--

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12- 21	Notes to the Financial Statements

Other Information	
--------------------------	--

Analysis of Variance	
----------------------	--

Kiwisport	
-----------	--

Fruitvale School

Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

JOATA ERUERA
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

16.12.20
Date:

DONA MLEAN
Full Name of Principal

[Signature]
Signature of Principal

26.12.2020
Date:

16.12.20

Fruitvale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,682,878	2,504,884	2,657,819
Locally Raised Funds	3	196,397	80,044	153,788
Interest income		6,543	4,800	7,515
		<u>2,885,818</u>	<u>2,589,728</u>	<u>2,819,122</u>
Expenses				
Locally Raised Funds	3	87,897	36,194	53,469
Learning Resources	4	1,767,459	1,511,004	1,573,632
Administration	5	159,281	135,300	152,707
Finance		4,765	3,800	4,052
Property	6	819,256	805,582	858,786
Depreciation	7	112,201	71,000	98,642
Loss on Disposal of Property, Plant and Equipment		34	-	3,551
		<u>2,950,893</u>	<u>2,562,880</u>	<u>2,744,839</u>
Net Surplus / (Deficit) for the year		(65,075)	26,848	74,283
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(65,075)</u>	<u>26,848</u>	<u>74,283</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.

Fruitvale School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>774,823</u>	<u>774,823</u>	<u>695,444</u>
Total comprehensive revenue and expense for the year		(65,075)	26,848	74,283
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		88,668	-	5,096
Equity at 31 December	24	<u>798,416</u>	<u>801,671</u>	<u>774,823</u>
Retained Earnings		798,416	801,671	774,823
Equity at 31 December		<u>798,416</u>	<u>801,671</u>	<u>774,823</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Fruitvale School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	418,189	291,940	222,082
Accounts Receivable	9	115,478	104,399	104,399
GST Receivable		14,214	10,259	10,259
Prepayments		13,526	4,199	4,199
Inventories	10	1,545	1,778	1,779
Investments	11	-	-	105,005
		562,952	412,575	447,723
Current Liabilities				
Accounts Payable	13	194,666	136,556	136,556
Revenue Received in Advance	14	-	5,000	5,000
Provision for Cyclical Maintenance	15	49,955	45,000	45,000
Finance Lease Liability - Current Portion	16	11,486	16,579	16,579
Funds held for Capital Works Projects	17	-	(91,527)	(91,528)
Funds held on behalf of RTLits Cluster	18	32,342	32,188	32,188
		288,449	143,796	143,795
Working Capital Surplus/(Deficit)		274,503	268,779	303,928
Non-current Assets				
Property, Plant and Equipment	12	557,979	570,793	508,796
		557,979	570,793	508,796
Non-current Liabilities				
Provision for Cyclical Maintenance	15	15,325	16,583	16,583
Finance Lease Liability	16	18,741	21,318	21,318
		34,066	37,901	37,901
Net Assets		798,416	801,671	774,823
Equity	24	798,416	801,671	774,823

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

Fruitvale School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		591,183	624,498	601,023
Locally Raised Funds		195,147	86,797	160,541
Goods and Services Tax (net)		(3,955)	(1,560)	(1,560)
Payments to Employees		(293,055)	(146,399)	(220,310)
Payments to Suppliers		(411,280)	(363,990)	(359,325)
Interest Paid		(4,765)	(3,800)	(4,052)
Interest Received		6,565	4,684	7,399
Net cash from Operating Activities		79,840	200,230	183,716
Cash flows from Investing Activities				
Proceeds from Sale of PPE		(33)	-	10,473
Purchase of PPE		(151,951)	(179,355)	(104,547)
Purchase of Investments/Proceeds from Sale of Investments		105,005	53,310	(51,695)
Net cash from Investing Activities		(46,979)	(126,045)	(145,769)
Cash flows from Financing Activities				
Furniture and Equipment Grant		88,668	-	5,096
Finance Lease Payments		(17,104)	(4,466)	(25,940)
Funds Administered on Behalf of Third Parties		154	6,943	6,943
Funds Held for Capital Works Projects		91,528	(52,138)	(52,137)
Net cash from Financing Activities		163,246	(49,661)	(66,038)
Net increase/(decrease) in cash and cash equivalents		196,107	24,524	(28,089)
Cash and cash equivalents at the beginning of the year	8	222,082	267,416	250,177
Cash and cash equivalents at the end of the year	8	418,189	291,940	222,082

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

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

Fruitvale School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Fruitvale School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

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

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

q) 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).

r) Financial Assets and Liabilities

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

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

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

s) Borrowings

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

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

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

t) 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.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	472,753	418,624	453,306
Teachers' Salaries Grants	1,461,717	1,313,004	1,371,119
Use of Land and Buildings Grants	629,978	662,522	698,622
Resource Teachers Learning and Behaviour Grants	36,301	20,500	22,212
Other MoE Grants	65,356	58,234	82,010
Other Government Grants	16,773	32,000	30,550
	2,682,878	2,504,884	2,657,819

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	61,625	15,000	17,825
Activities	33,345	25,344	15,334
Trading	16,358	11,200	16,012
Fundraising	85,069	28,500	104,617
	196,397	80,044	153,788
Expenses			
Activities	33,649	24,494	24,694
Trading	9,917	8,200	9,199
Fundraising (Costs of Raising Funds)	44,331	3,500	19,576
	87,897	36,194	53,469
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	108,500	43,850	100,319

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	88,522	61,000	69,560
Equipment Repairs	810	2,500	920
Library Resources	-	500	411
Employee Benefits - Salaries	1,654,204	1,406,004	1,479,812
Staff Development	23,923	41,000	22,929
	1,767,459	1,511,004	1,573,632

Overseas travel was funded for a teacher to travel to Sydney for a professional development conference. Overall expense totalled \$2,800.

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,970	6,500	5,820
Board of Trustees Fees	3,095	3,500	3,150
Board of Trustees Expenses	15,001	5,000	14,606
Communication	8,002	9,000	9,406
Consumables	14,126	16,000	15,694
Other	13,248	15,000	11,181
Employee Benefits - Salaries	80,495	61,500	74,715
Insurance	7,290	8,000	6,343
Service Providers, Contractors and Consultancy	12,054	10,800	11,792
	159,281	135,300	152,707

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	67,931	72,400	36,520
Cyclical Maintenance Provision	3,697	10,000	8,241
Grounds	41,773	11,500	13,442
Heat, Light and Water	32,622	22,500	25,712
Rates	96	60	88
Repairs and Maintenance	36,105	21,600	38,275
Use of Land and Buildings	629,978	662,522	698,622
Security	7,054	5,000	5,828
Employee Benefits - Salaries	-	-	32,058
	819,256	805,582	858,786

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

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	-	-	-
Building Improvements - Crown	5,038	3,188	4,939
Furniture and Equipment	46,060	29,147	37,334
Information and Communication Technology	36,344	22,998	34,159
Motor Vehicles	569	360	3,416
Leased Assets	20,220	12,795	14,622
Library Resources	3,970	2,512	4,172
	112,201	71,000	98,642

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	250	250	250
Bank Current Account	236,145	154,958	190,105
Bank Call Account	31,794	31,727	31,727
Short-term Bank Deposits	150,000	105,005	-
Cash and cash equivalents for Cash Flow Statement	418,189	291,940	222,082

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

Of the \$418,189 Cash and Cash Equivalents, \$32,432 is held by the School on behalf of the RTLits Cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	3,750	3,750
Interest Receivable	299	321	321
Teacher Salaries Grant Receivable	115,179	100,328	100,328
	115,478	104,399	104,399
Receivables from Exchange Transactions	299	4,071	4,071
Receivables from Non-Exchange Transactions	115,179	100,328	100,328
	115,478	104,399	104,399

10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,545	1,778	1,779
	1,545	1,778	1,779

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	105,005
Total Investments	-	-	105,005

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	118,540	-	-	-	(5,038)	113,502
Furniture and Equipment	268,172	88,845	(34)	-	(46,060)	310,923
Information and Communication Technology	54,941	58,764	-	-	(36,344)	77,361
Motor Vehicles	570	-	-	-	(570)	-
Leased Assets	37,369	11,256	-	-	(20,220)	28,405
Library Resources	29,204	2,554	-	-	(3,970)	27,788
Balance at 31 December 2019	508,796	161,419	(34)	-	(112,200)	557,979

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	201,501	(87,999)	113,502
Furniture and Equipment	618,110	(307,187)	310,923
Information and Communication Technology	363,773	(286,412)	77,361
Motor Vehicles	44,137	(44,137)	-
Leased Assets	44,618	(16,213)	28,405
Library Resources	94,875	(67,087)	27,788
Balance at 31 December 2019	1,367,014	(809,035)	557,979

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	119,545	3,934	-	-	(4,939)	118,540
Furniture and Equipment	238,274	70,781	(3,549)	-	(37,334)	268,172
Information and Communication Technology	63,777	25,324	-	-	(34,159)	54,942
Motor Vehicles	3,985	-	-	-	(3,416)	569
Leased Assets	30,435	32,032	(10,476)	-	(14,622)	37,369
Library Resources	28,828	4,548	-	-	(4,172)	29,204
Balance at 31 December 2018	484,844	136,619	(14,025)	-	(98,642)	508,796

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	201,501	(82,961)	118,540
Furniture and Equipment	529,719	(261,547)	268,172
Information and Communication Technology	305,009	(250,068)	54,942
Motor Vehicles	44,137	(43,567)	569
Leased Assets	61,959	(24,590)	37,369
Library Resources	92,321	(63,117)	29,204
Balance at 31 December 2018	1,234,646	(725,850)	508,796

13. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating Creditors	37,703	29,205	29,205
Accruals	5,970	5,820	5,820
Banking Staffing Overuse	26,295	-	-
Employee Entitlements - Salaries	115,179	101,531	101,531
Employee Entitlements - Leave Accrual	9,519	-	-
	194,666	136,556	136,556
 Payables for Exchange Transactions	 194,666	 136,556	 136,556
	194,666	136,556	136,556

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	-	5,000	5,000
	-	5,000	5,000

15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	61,583	61,583	53,342
Increase/ (decrease) to the Provision During the Year	3,697	10,000	8,241
Use of the Provision During the Year	-	(10,000)	-
Provision at the End of the Year	65,280	61,583	61,583
Cyclical Maintenance - Current	49,955	45,000	45,000
Cyclical Maintenance - Term	15,325	16,583	16,583
	65,280	61,583	61,583

16. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	13,731	16,579	20,729
Later than One Year and no Later than Five Years	20,488	21,318	24,310
Later than Five Years	-	-	-
	34,219	37,897	45,039

17. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Toilet Upgrade	Completed	(87,877)	74,000	(13,876)	-	-
Library Conversion	Completed	(3,651)	-	(3,650)	-	-
Block 7 Hall Remediation	Completed	-	38,436	(38,436)	-	-
Totals		(91,528)	112,436	(55,962)	-	-

Represented by:

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Toilet Upgrade	in progress	-	-	(87,877)	-	(87,877)
Library Conversion	in progress	-	37,738	(41,389)	-	(3,651)
Area 1 & 10 Modernisation	Completed	(39,389)	43,912	(4,523)	-	-
Totals		(39,389)	81,650	(133,789)	-	(91,528)

18. Funds Held on Behalf of RTLits Cluster

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	32,188	25,245	25,245
Funds Received from MoE	176,956	169,901	169,901
Funds Spent on Behalf of the Cluster	(176,712)	(162,958)	(162,958)
Funds Held at Year End	32,342	32,188	32,188

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.

	2019 Actual \$	2018 Actual \$
Board Members		
Remuneration	3,095	3,150
Full-time equivalent members	0.11	0.13
Leadership Team		
Remuneration	365,324	353,804
Full-time equivalent members	3	3
Total key management personnel remuneration	368,419	356,954
Total full-time equivalent personnel	3.11	3.13

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 -150	130 -140
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	1.00	0.00
110-120	1.00	1.00
	2.00	1.00

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:

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

22. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

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

24. Managing Capital

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

25. Financial Instruments

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

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	418,189	291,940	222,082
Receivables	115,478	104,399	104,399
Investments - Term Deposits	-	-	105,005
Total Financial assets measured at amortised cost	533,667	396,339	431,486

Financial liabilities measured at amortised cost

Payables	194,666	136,556	136,556
Finance Leases	30,227	37,897	37,897
Total Financial Liabilities Measured at Amortised Cost	224,893	174,453	174,453

26. Events After Balance Date

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

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

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

27. Comparatives

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

28. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments:

This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

29. Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

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 Fruitvale School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Fruitvale School (the School). The Auditor-General has appointed me, Brendon Foy, 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 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 16 December 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, 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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance

BASED ON 2019 OTJ'S

Donal Mclean

School Name:	Fruitvale School	School Number	1281
--------------	------------------	---------------	------

Strategic Aim:	In collaboration, the BOT and staff will provide the highest possible learning outcomes for our students.
Annual Aim:	To increase the number of students achieving at the level they should or above for Reading, Writing and Maths
Baseline Data:	<p>READING:</p> <p>At or Above National Standards 82.6% for 2015</p> <p>At or Above National Standards 80.3% for 2016</p> <p>At or Above National Standards 81.4% for 2017</p> <p>At or Above National Standards 78.2% for 2018</p> <p>At or Above National Standards 78.2% for 2019</p> <p>At or Above National Standards 80.1% for 2020</p> <p>Slight increase of 1.9% of students reading at or above since 2019 EOY data</p> <p>WRITING:</p> <p>At or Above National Standards 70.00% for 2015</p> <p>At or Above National Standards 73.2% for 2016</p> <p>At or Above National Standards 70 % for 2017</p> <p>At or Above National Standards 73.5% for 2018</p> <p>At or Above National Standards 78.2% for 2019</p> <p>At or Above National Standards 76.5% for 2020</p>

Notable decrease of 1.7% of students writing at or above since 2019 EOY data

MATHS:

At or Above National Standards 68.5% for 2015

At or Above National Standards 74.9% for 2016

At or Above National Standards 81.6% for 2017

At or Above National Standards 73.0% for 2018

At or Above National Standards 78.2% for 2019

At or Above National Standards 75.1% for 2020

Decrease of 3.1% of students achieving in maths at or above since 2019 EOY data

Reading all levels	Well below		Be low		At		Above		Total	Total At and Above	Total At or Above
	Number	%	Number	%	Number	%	Number	%	No.	2018	2019
All students	8	3.3%	41	16.7%	137	55.7%	60	24.4%	277	78.2%	80.1.0%

Maori	2	10.50%	5	14.00%	32	52.60%	11	22.80%	50	75.4%	86.0%
Pasifika	4	5.50%	14	19.20%	42	57.50%	13	17.80%	73	72.2%	75.30%
Male	6	4.60%	26	20.00%	66	50.80%	32	24.60%	130	75.4%	77.7%
Female	2	1.70%	15	12.90%	71	61.20%	28	24.10%	116	85.2%	85.3%

2019 National Standards Report

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We continue to use, track and manage wedge graphs in the juniors. We follow our target students and Maori students. Every 5 weeks we reflect on the strategies we are using, what works and where to next.</p> <p>We continue with reading recovery.</p> <p>Across all years/levels a focus on vocabulary, talking in grammatically correct sentences and Text structures</p>	<p>Monitor reading progress every 5 weeks. Shirley creates an analysis of the data every 5 weeks. We look at the analysis of below, at and above.</p> <p>We have been running steadily at 70- 80 per cent throughout the year.</p> <p>Y1 is where the children are lower than expectation In the Y4/5/6 areas the children are running closer to expectation.</p> <p>14 children gone through RR, only 4 not discontinued and the rest have achieved at NS levels</p> <p>Seniors align reading and writing programmes more closely. Greater focus on</p>	<p>Consistency of monitoring and tracking.</p> <p>Identifying gaps and the whys regarding data.</p> <p>Reflective practice.</p> <p>Target groups for reading recovery and discussion between teachers. Sharing of practice. Growing the cycles of inquiry to more closely align to what is most effective to grow, change, stop</p> <p>We are getting larger numbers in the juniors particularly NE classes and there is are wide levels of new entrant readiness. Each year level is higher in the reading levels 'at and above', as the ones below</p>	<p>Continue with wedge graphs, as it is a great way to track individuals, classes and cohorts progress.</p> <p>A very good record of strategies used, and why and when they are successful.</p> <p>Keeping to one reading recovery teacher (The capacity of 6 at a time). Financially cannot afford more</p> <p>Continue to align reading and writing in literacy programmes.</p>

Writing all levels	Well below		Be low		At		Above		Total	Total	
	Number	%	Number	%	Number	%	Number	%	No.	2018	2019
All students	11	4.80%	43	18.70%	122	53.00%	54	23.50%	230	73.50%	76.50%
Maori	1	2.10%	9	19.10%	29	61.70%	8	17.00%	47	79.30%	78.70%
Pasifika	6	8.80%	12	17.60%	35	51.50%	15	22.10%	68	66.30%	73.60%
Asian	2	3.40%	9	15.50%	31	53.40%	16	27.60%	58	76.4%	81.00%
NZ European/Pakeha/Other European	2	4.70%	8	18.60%	23	53.50%	10	23.30%	43	71.70%	76.80%
Male	10	8.20%	30	24.60%	61	50.00%	21	17.20%	122	67.20%	66.2
Female	1	0.90%	13	12.00%	61	56.50%	33	30.60%	108	82.10%	87.10

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
-----------------------------------	-----------------------------------	---	-------------------------------------

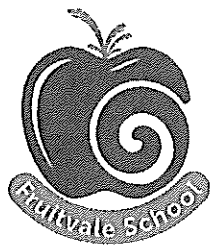
<p>All teachers focused on writing as the context for their teacher inquiries. Teachers share formally and informally pedagogies and practices around teaching writing.</p>	<p>Teacher/ student video observations made. Observation tool used to analyse practice within the writing lesson. Giving feedback/ using a wide range of instructional activities. And teachers seeking feedback from students are areas of identified weaknesses in writing lessons. Student interactions have improved across all classes. Teachers presented their inquiries across 3 afternoons (term 4), sharing practice and pedagogies and evidence of learner progress.</p>	<p>Some videoed lessons did not maximize opportunities to capture good examples or diversity of interaction in the lesson.</p> <p>Lack of knowledge of strategies for teachers to seek feedback from students about their teaching.</p> <p>Viewing feedback as something that is not only structured deliberately in lessons but viewing all learning tasks as opportunities to provide high level feedback.</p> <p>Developing strategies to move students well below.</p>	<p>Continue to use the Observation Tool to identify teacher needs and develop goals for teacher Inquiry.</p> <p>Develop and grow understanding of feedback: What, when, and who.</p>
<p>Introduced and refined our knowledge of Eastle as a tool for assessing writing,</p>	<p>All teachers have oral language components in literacy teaching. Teachers are becoming more fluent and confident in implementing a range of oral language strategies. Teachers have deeper understanding and belief in the importance of oral language with a more developed focus on vocabulary development and grammar emerging.</p>	<p>Teachers understand the 'whys' of oral language teaching and are now exploring the 'hows' relevant to their own level and learner needs.</p> <p>Teachers are being active in seeking strategies and pedagogies to grow vocabulary and grammar, as these are the barriers for students to progress through and beyond level 3 curriculum.</p>	<p>Continue PD with Jane to widen and develop oral language strategies and pedagogies</p> <p>Continue to assess with Eastle writing tool. Look for</p>

Mathematics all levels	Well below		Be low		At		Above		Total	Total	Total
	Number	%	Number	%	Number	%	Number	%	No.	2018	2019
All students	8	3.20%	54	21.70%	142	57.00%	45	18.10%	249	73.00%	75.10%
Maori	0	0.00%	11	22.00%	36	72.00%	3	6.00%	50	68.90%	78.00%
Pasifika	5	6.70%	24	32.00%	33	44.00%	13	17.30%	75	61.7%	61.30%
Male	6	4.50%	31	23.10%	69	51.50%	28	20.90%	134	46.20%	72.40%
Female	2	1.70%	23	20.00%	73	63.50%	17	14.80%	115	79.80%	78.30%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
2019 was focused on Writing/ oral and Literacy. Math levels have remained steady(Lifting slightly) across the school. The development of staff has been largely guided by the senior team. Spent some PD time considering again our cultures and our approach to them. Focus over the year was on our hardest to teach 5 yr olds.	Males have performed a lot better during the 2019 year. Maori learners performed better in 2019 than 2018. Pasifika remained steady and still have a way to come so need a focused effort. ESOL considerations need to be taken into account here.	Focus over the year was on our hardest to teach 5 yr olds. This was justified as they were from extreme trauma backgrounds. Their behavior and the PD put in place for these children consumed our time. Given the above it was a great result for the school.	Having implemented a very successful programme for our Trauma children we have space and time to invest in upskilling our largely young staff. Math PD. Math curriculum and teaching evaluation is high on the agenda

<p>This was justified as they were extreme. Their behavior and the PD put in place for these children consumed our time.</p>			
--	--	--	--

Planning for next year:			
<p>Numeracy pick up course available to teachers Beginning teachers program (1st and 2nd year) for all BT's</p>			



Fruitvale School

40 Fruitvale Road
New Lynn
Auckland 0600

Phone: 098272752
email: office@fruitvale.school.nz
web: fruitvale.school.nz

21 February 2020

Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of ~~of \$5009~~ (excluding GST). The funding was spent on employment of a Kiwisport Activator (Helen)

This has been a joint initiative with 9 other local schools over the past three years. These schools have contributed their Kiwisport funding along with the Sport Waitakere Kiwi activator fund. Hamish is managed through Greenbay High School which acts as the fundholder for this initiative. The number of students participating in organised sport has always been high but the activator's presence has supplemented efforts and inspired increased enjoyment and activity across the school. 100% of the school roll are actively involved across the school week. Fruitvale Staff are actively encouraged to involve their students in Sporting activities across the day, week and year. Term 1 and 4 are focused on swimming and this has had very high participation rates 80+% and this is supplemented by the Kiwisport activator initiative. Each term the school focuses its sporting efforts around the sports that the local cluster is involved with through interschool competition. Fruitvale School often punches above its weight in terms of its successes and participation and this is largely due to the dedication of its staff and their commitment to a rounded education for all of our students. Particular thanks to our new PE coordinator who is Lucas Campbell.

Regards

Donal Mclean

Tumuaki