

# FRUITVALE ROAD SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

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

#### **Members of the Board of Trustees**

<b>Name</b>	<b>How Position Gained</b>	<b>Position</b>	<b>Term Expires</b>
Denise Hall	Elected	Treasurer	May-21
Donal McLean	Appointed	Principal	Current
Liam Kelly	Elected	Staff Representative	May-21
Nicollette Woolford	Elected	Board Member	May-21
Poata Eruera	Elected	Chairperson	May-21
Rebecca Bennet	Elected	Board Member	May-21

#### **Service Provider:**

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

# FRUITVALE ROAD SCHOOL

Annual Report - For the year ended 31 December 2020

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# Fruitvale Road 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.



Full Name of Board Chairperson



Signature of Board Chairperson

31.05.21

Date:



Full Name of Principal



Signature of Principal

31.05.21

Date:

# Fruitvale Road School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	3,062,745	2,720,404	2,682,878
Locally Raised Funds	3	70,411	80,100	196,397
Interest income		4,873	4,500	6,543
		<u>3,138,029</u>	<u>2,805,004</u>	<u>2,885,818</u>
<b>Expenses</b>				
Locally Raised Funds	3	51,630	35,243	87,897
Learning Resources	4	1,923,008	1,639,000	1,767,459
Administration	5	167,886	167,302	159,281
Finance		2,604	3,000	4,765
Property	6	846,168	850,872	819,256
Depreciation	7	101,589	106,000	112,201
Loss on Disposal of Property, Plant and Equipment		3,419	-	34
		<u>3,096,304</u>	<u>2,801,417</u>	<u>2,950,893</u>
<b>Net Surplus / (Deficit) for the year</b>		41,725	3,587	(65,075)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>41,725</u></u>	<u><u>3,587</u></u>	<u><u>(65,075)</u></u>

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

# Fruitvale Road School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		798,416	798,416	774,823
Total comprehensive revenue and expense for the year		41,725	3,587	(65,075)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		22,000	-	88,668
<b>Equity at 31 December</b>	24	862,141	802,003	798,416
Retained Earnings		862,141	802,003	798,416
<b>Equity at 31 December</b>		862,141	802,003	798,416

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 Road School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	392,346	442,775	418,189
Accounts Receivable	9	164,736	115,478	115,478
GST Receivable		-	-	14,214
Prepayments		3,389	13,526	13,526
Inventories	10	1,303	1,545	1,545
Investments	11	202,790	-	-
		<u>764,564</u>	<u>573,324</u>	<u>562,952</u>
<b>Current Liabilities</b>				
GST Payable		605	(14,214)	-
Accounts Payable	13	235,375	194,666	194,666
Borrowings - Due in one year	14	5,317	-	-
Provision for Cyclical Maintenance	15	46,750	49,955	49,955
Finance Lease Liability - Current Portion	16	12,188	11,486	11,486
Funds held for Capital Works Projects	17	65,333	-	-
Funds held on behalf of RTLits Cluster	18	36,745	32,342	32,342
		<u>402,313</u>	<u>274,235</u>	<u>288,449</u>
<b>Working Capital Surplus/(Deficit)</b>		362,251	299,089	274,503
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	564,107	536,980	557,979
		<u>564,107</u>	<u>536,980</u>	<u>557,979</u>
<b>Non-current Liabilities</b>				
Borrowings	14	21,269	-	-
Provision for Cyclical Maintenance	15	32,030	15,325	15,325
Finance Lease Liability	16	10,921	18,741	18,741
		<u>64,220</u>	<u>34,066</u>	<u>34,066</u>
<b>Net Assets</b>		<u>862,141</u>	<u>802,003</u>	<u>798,416</u>
<b>Equity</b>	24	<u>862,141</u>	<u>802,003</u>	<u>798,416</u>

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

# Fruitvale Road School

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		785,476	674,256	591,183
Locally Raised Funds		49,543	78,850	195,147
Goods and Services Tax (net)		14,819	(3,955)	(3,955)
Funds Administered on Behalf of Third Parties		4,403	154	154
Payments to Employees		(373,170)	(230,389)	(293,055)
Payments to Suppliers		(301,527)	(374,970)	(411,280)
Cyclical Maintenance Payments in the year		-	(6,303)	
Interest Paid		(2,604)	(3,000)	(4,765)
Interest Received		4,344	4,522	6,565
Net cash from/(to) Operating Activities		181,284	139,165	79,994
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(105,392)	(89,528)	(151,984)
Purchase of Investments		(202,790)	-	
Proceeds from Sale of Investments		-	-	105,005
Net cash from/(to) Investing Activities		(308,182)	(89,528)	(46,979)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		22,000	-	88,668
Finance Lease Payments		(12,865)	9,671	(17,104)
Painting contract payments		-	-	
Loans Received/ Repayment of Loans		26,586	-	
Funds Held for Capital Works Projects		65,333	91,527	91,528
Net cash from/(to) Financing Activities		101,054	101,198	163,092
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(25,844)</b>	<b>150,835</b>	<b>196,107</b>
Cash and cash equivalents at the beginning of the year	8	418,189	291,940	222,082
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>392,346</b>	<b>442,775</b>	<b>418,189</b>

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.

# Fruitvale Road School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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

### **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) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (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.

### **h) Inventories**

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

*Non cash generating assets*

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

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

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

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

**l) Accounts Payable**

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

## **m) Employee Entitlements**

### *Short-term employee entitlements*

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

## **n) Shared Funds**

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

## **o) 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).

## **p) Financial Instruments**

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

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

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

## **q) Borrowings**

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

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

## **r) 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.

## **s) Budget Figures**

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

## **t) Services received in-kind**

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

## 2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	544,667	512,163	472,753
Teachers' Salaries Grants	1,630,473	1,371,119	1,461,717
Use of Land and Buildings Grants	662,500	698,622	629,978
Resource Teachers Learning and Behaviour Grants	40,190	42,900	36,301
Other MoE Grants	167,361	71,600	65,356
Other Government Grants	17,554	24,000	16,773
	<b>3,062,745</b>	<b>2,720,404</b>	<b>2,682,878</b>

The school has opted in to the donations scheme for this year. Total amount received was \$45,450.

Other MOE Grants total includes additional COVID-19 funding totalling \$11,910 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
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	17,891	20,500	61,625
Activities	5,280	11,500	33,345
Trading	11,040	12,000	16,358
Fundraising	36,200	36,100	85,069
	<b>70,411</b>	<b>80,100</b>	<b>196,397</b>
<b>Expenses</b>			
Activities	12,297	18,543	33,649
Trading	11,815	8,200	9,917
Fundraising (Costs of Raising Funds)	27,518	8,500	44,331
	<b>51,630</b>	<b>35,243</b>	<b>87,897</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>18,781</b>	<b>44,857</b>	<b>108,500</b>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	57,404	81,881	88,522
Equipment Repairs	5,087	1,000	810
Employee Benefits - Salaries	1,843,968	1,520,119	1,654,204
Staff Development	16,549	36,000	23,923
	<b>1,923,008</b>	<b>1,639,000</b>	<b>1,767,459</b>

## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,820	7,500	5,970
Board of Trustees Fees	2,800	3,500	3,095
Board of Trustees Expenses	7,767	14,100	15,001
Communication	11,024	8,200	8,002
Consumables	10,962	13,950	14,126
Other	17,279	20,500	13,248
Employee Benefits - Salaries	94,348	79,000	80,495
Insurance	5,245	8,500	7,290
Service Providers, Contractors and Consultancy	12,641	12,052	12,054
	167,886	167,302	159,281

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	51,666	45,700	67,931
Cyclical Maintenance Provision	13,500	10,000	3,697
Grounds	15,742	11,000	41,773
Heat, Light and Water	24,169	22,500	32,622
Rates	53	50	96
Repairs and Maintenance	14,813	21,000	36,105
Use of Land and Buildings	662,500	698,622	629,978
Security	3,779	5,000	7,054
Employee Benefits - Salaries	59,946	37,000	-
	846,168	850,872	819,256

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	5,038	5,256	5,038
Furniture and Equipment	48,013	50,097	46,060
Information and Communication Technology	32,172	33,569	36,344
Motor Vehicles	-	-	569
Leased Assets	12,603	13,151	20,220
Library Resources	3,763	3,927	3,970
	101,589	106,000	112,201

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	250	250	250
Bank Current Account	330,263	260,731	236,145
Bank Call Account	31,815	31,794	31,794
Short-term Bank Deposits	30,018	150,000	150,000
Cash and cash equivalents for Statement of Cash Flows	392,346	442,775	418,189

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

Of the \$392,346 Cash and Cash Equivalents, \$65,333 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$392,346 Cash and Cash Equivalents, \$36,745 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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	20,868	-	-
Interest Receivable	828	299	299
Teacher Salaries Grant Receivable	143,040	115,179	115,179
	164,736	115,478	115,478
Receivables from Exchange Transactions	21,696	299	299
Receivables from Non-Exchange Transactions	143,040	115,179	115,179
	164,736	115,478	115,478

10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,303	1,545	1,545
	1,303	1,545	1,545

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	202,790	-	-
Total Investments	202,790	-	-

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	113,502	-	-	-	(5,038)	108,464
Furniture and Equipment	310,923	75,974	(1,595)	-	(48,013)	337,289
Information and Communication Technology	77,361	27,098	(1,824)	-	(32,172)	70,463
Leased Assets	28,405	5,747	-	-	(12,603)	21,549
Library Resources	27,788	2,317	-	-	(3,763)	26,342
<b>Balance at 31 December 2020</b>	<b>557,979</b>	<b>111,136</b>	<b>(3,419)</b>	<b>-</b>	<b>(101,589)</b>	<b>564,107</b>

The net carrying value of equipment held under a finance lease is \$21,549 (2019: \$28,405)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	201,501	(93,036)	108,464
Furniture and Equipment	686,734	(349,445)	337,289
Information and Communication Technology	360,787	(290,322)	70,463
Motor Vehicles	44,137	(44,137)	-
Leased Assets	49,035	(27,486)	21,549
Library Resources	97,192	(70,850)	26,342
<b>Balance at 31 December 2020</b>	<b>1,439,386</b>	<b>(875,276)</b>	<b>564,107</b>

	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	569	-	-	-	(569)	-
Leased Assets	37,369	11,256	-	-	(20,220)	28,405
Library Resources	29,204	2,554	-	-	(3,970)	27,788
<b>Balance at 31 December 2019</b>	<b>508,795</b>	<b>161,419</b>	<b>(34)</b>	<b>-</b>	<b>(112,201)</b>	<b>557,979</b>

The net carrying value of equipment held under a finance lease is \$28,405 (2018: \$37,369)

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

### 13. Accounts Payable

	<b>2020 Actual \$</b>	<b>2020 Budget (Unaudited) \$</b>	<b>2019 Actual \$</b>
Operating Creditors	40,377	37,703	37,703
Accruals	5,820	5,970	5,970
Banking Staffing Overuse	44,216	26,295	26,295
Employee Entitlements - Salaries	143,040	115,179	115,179
Employee Entitlements - Leave Accrual	1,922	9,519	9,519
	<b>235,375</b>	<b>194,666</b>	<b>194,666</b>
Payables for Exchange Transactions	235,375	194,666	194,666
	<b>235,375</b>	<b>194,666</b>	<b>194,666</b>

The carrying value of payables approximates their fair value.

### 14. Borrowings

	<b>2020 Actual \$</b>	<b>2020 Budget (Unaudited) \$</b>	<b>2019 Actual \$</b>
Due in One Year	5,317	-	-
Due Beyond One Year	21,269	-	-
	<b>26,586</b>	<b>-</b>	<b>-</b>

The school has borrowings at 31 December 2020 of \$26,586 (31 December 2019 \$nil). This loan is from the Energy Efficiency and Conservation Authority for the purpose of upgrading of lighting to LED. The loan is unsecured, interest is 0.00% per annum and the loan is payable with interest in equal instalments of \$1,329.30.



15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	65,280	65,280	61,583
Increase/ (decrease) to the Provision During the Year	13,500	10,000	3,697
Use of the Provision During the Year	-	(10,000)	-
Provision at the End of the Year	78,780	65,280	65,280
Cyclical Maintenance - Current	46,750	49,955	49,955
Cyclical Maintenance - Term	32,030	15,325	15,325
	78,780	65,280	65,280

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:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	13,752	11,486	13,731
Later than One Year and no Later than Five Years	11,573	18,741	20,488
	25,325	30,227	34,219

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:

2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
	\$	\$	\$	\$	\$
Flooring Replacement <i>in progress</i>	-	73,198	(24,530)	-	48,668
Blocks 1,2,7 Refurbishment <i>in progress</i>	-	53,468	(50,940)	-	2,529
Covered Outdoor Learning <i>in progress</i>	-	24,300	(10,164)	-	14,136
Drainage Repairs <i>completed</i>	-	26,651	(26,651)	-	-
Ruru Doors <i>completed</i>	-	17,386	(17,386)	-	-
Turf <i>completed</i>	-	16,567	(16,567)	-	-
Totals	-	211,570	(146,238)	-	65,333

Represented by:	
Funds Held on Behalf of the Ministry of Education	65,333
	(65,333)

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

18. Funds Held on Behalf of RTLits Cluster

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held at Beginning of the Year	32,342	32,342	32,188
Funds Received from MoE	192,732	142,400	176,956
Funds Spent on Behalf of the Cluster	(188,329)	(142,400)	(176,712)
Funds Held at Year End	36,745	32,342	32,342

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,800	3,095
Full-time equivalent members	0.14	0.11
<i>Leadership Team</i>		
Remuneration	370,382	365,324
Full-time equivalent members	3	3
Total key management personnel remuneration	373,182	368,419
Total full-time equivalent personnel	3.14	3.11

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 1

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	140-150	140-150
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	2020 FTE Number	2019 FTE Number
100-110	0.00	1.00
120-130	1.00	1.00
	1.00	2.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	\$0	-
Number of People	0	-

22. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2019: \$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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	392,346	442,775	418,189
Receivables	164,736	115,478	115,478
Investments - Term Deposits	202,790	-	-
Total Financial assets measured at amortised cost	759,872	558,253	533,667

Financial liabilities measured at amortised cost

Payables	235,375	194,666	194,666
Borrowings - Loans	26,586	-	-
Finance Leases	23,109	30,227	30,227
Total Financial Liabilities Measured at Amortised Cost	285,070	224,893	224,893

26. Events After Balance Date

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

27. Comparatives

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

**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](http://www.rsmnz.co.nz)

## Independent Auditor's Report

### To the readers of Fruitvale Road School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Fruitvale Road 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 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 31 May 2021. This is the date at which our opinion is expressed.

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

### Basis 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 Fruitvale Road School.

A handwritten signature in blue ink, appearing to read 'Brendon Foy'.

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

# Analysis of Variance

BASED ON 2020 OTJ'S

**Donal Mclean**



School Name:	Fruitvale School	School Number	1281
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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><b>READING:</b></p> <p>At or Above National Standards 82.6% for 2015  At or Above National Standards 80.3% for 2016  At or Above National Standards 81.4% for 2017  At or Above National Standards 78.2% for 2018  At or Above National Standards 78.2% for 2019  At or Above National Standards 80.7% for 2020 in a COVID year  A slight decrease of 1.7% of students reading at or above since 2019 EOY data. But no change on 2018. The year prior to COVID.</p> <p><b>WRITING:</b></p> <p>At or Above National Standards 70.00% for 2015  At or Above National Standards 73.2% for 2016  At or Above National Standards 70 % for 2017  At or Above National Standards 73.5% for 2018  At or Above National Standards 78.2% for 2019  At or Above National Standards 75.1% for 2020 in a COVID year  A decrease of 3.1% of students writing at or above since 2019 EOY data. But notably a 1.6% increase on 2018. The year prior to COVID.</p> <p><b>MATHS:</b></p> <p>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 74.0% for 2020 in a COVID year  A decrease of 4.2% of students achieving in Maths at or above since 2019 EOY data. But a 1% increase on 2018. The year prior to COVID.</p>

Reading all levels	Well below		Be low		At		Above		Total	Total At and Above	Total At and Above	Total At or Above
	Number	%	Number	%	Number	%	Number	%	No.	2020	2018	2017
All students	18	7.00%	36(-4)	14.80%	165(+23)	52.60%	61(-7)	25.60%	280(+3)	80.8%	78.2%	83.0%
Maori	2(-2)	10.50%	7(-1)	14.00%	28(-2)	52.60%	11(-5)	22.80%	48	81.2%	75.4%	81.6%
Pasifika	7	3.80%	14(-5)	24.10%	43(+1)	53.20%	14(-1)	19.00%	78(-1)	73.0%	72.2%	80.9%
Male	16	9.20%	22(-7)	19.00%	78(+8)	49.30%	26(-6)	22.50%	142	73.2%	71.8%	77.7%
Female	2	4.70%	14(+1)	10.20%	87(+15)	56.30%	35(-2)	28.90%	138(+10)	88.4%	85.2%	83.2%

## 2020 National Standards Report

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <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 (PD focus and links closely to writing)</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. Though this has been a COVID year and testing has been less constant than usual. Y1 is still where the children are lower than expectation In the Y4/5/6 areas the children are running closer to expectation.</p> <p>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 vocabulary development and oral language strategies. Juniors include a lot of discussion in reading time. Difficult texts are often reread</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 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. A very good record of strategies used, and why and when they are successful.</p> <p>Experimenting with a more phonics based approach with a small group of learners to strengthen these skills and determine if this is helping. Be more consistent with our phonics approach across the junior school.</p> <p>Retaining two reading recovery teachers (The capacity of 12 at a time).</p> <p>Continue to align reading and writing in literacy programmes.</p> <p>Strengthen Science teaching and learning to build engagement. Introducing a Information/makerspace to allow more hands on learning</p>

<p>Using PROBE when assessing from level 21 up.</p> <p>L15-20- PM Benchmarks, and analyse comprehension and vocabulary into more depth.</p> <p>L3-14- running records, with a focus on retelling a story.</p>	<p>2 or 3 times to aid comprehension. 4/12 teachers have been in RTLitt program, 4 have attended analysis of running records with RTLitts.</p> <p>Has enabled more targeted teaching around inferential comprehension. Specific areas are targeted and consolidation skills.</p>	<p>and again increase learner engagement.</p> <p>Investigate closer tracking of information gathered from assessment tool. Particularly target students or PROBE tests as we do not use this resource to its full capacity.</p> <p>We need to investigate why boys are so far behind girls in this area.</p> <p>What there is to lift this achievement and resource. If we get some answers for this we may well lift achievement in academic curriculum across the school</p> <p>All below and Well below boys are being given an IEP and with each we will look carefully through this process to determine need</p>
<p><b>Planning for next year:</b></p>		
<p>Continue structures and systems around wedge graphs and analysis.</p> <p>Strengthen engagement through Science PD</p> <p>Investigate and build/strengthen PD/practice in maker/ play based curriculum</p>		

Writing all levels	Well below		Be low		At		Above		Total	Total	Total	
	Number	%	Number	%	Number	%	Number	%	No.	2020	2018	2017
All students	13(+6)	6.90%	57(-3)	19.60%	168(+12)	56.50%	43(-3)	17.00%	276	75.1%	73.50%	70.00%
Maori	2(+4)	10.30%	9(-3)	10.30%	30(-9)	67.20%	7	12.10%	58	76.9%	79.30%	70.00%
Pasifika	4(-1)	3.80%	21(-3)	30.00%	45(-2)	58.80%	9(+3)	7.50%	80	68.4%	66.30%	70.60%
Asian	2(+3)	6.90%	15(-3)	16.70%	42(+4)	52.80%	13(-3)	23.60%	72	76.7%	76.4%	76.40%
NZ European/Pakeha/Other European	3(+2)	9.40%	9(+1)	18.90%	32(+6)	49.10%	10(-2)	22.60%	53	77.8%	71.70%	61.30%
Male	12(+3)	10.3%	38(+1)	26.70%	78(+2)	52.10%	15(-1)	11.00%	146	64.9%	63.10%	66.2
Female	1(+3)	3.10%	19(-4)	11.50%	90(+10)	61.50%	28(-3)	23.80%	130	85.5%	82.10%	81.5

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.</p> <p>Teachers share formally and informally pedagogies and practices around teaching writing.</p>	<p>Teacher/ student video observations made.</p> <p>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.</p>	<p>Science PD all year 2021. This is an opportunity to lift engagement and grow vocabulary alongside a lot of hands on activities/investigations.</p> <p>Teachers are being active in seeking strategies and pedagogies to grow vocabulary and grammar, as these are the barriers for students to</p>	<p>Innovate the Observation Tool to identify teacher needs and develop goals for teacher Inquiry through focusing camera capture on student voice, turning our evaluation on its head. No longer determining success through observing teacher practice and working to improve this but observing student practices and working to improve these.</p>

<p>Introduced and refined our knowledge of Easttle as a tool for assessing writing,</p> <p>Moderated assessments term 1 and 3.</p>	<p>Teachers presented their inquiries across 3 afternoons (term 4), sharing practice and pedagogies and evidence of learner progress.</p> <p>All teachers have oral language components in literacy teaching. These will be strengthened by Yolanda Sorrels work on Phonics.</p> <p>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>Writing samples are analysed with more accuracy and more comprehensively using the 7 lens of Easttle. Having a more targeted approach to writing lessons. Learner gaps are more visible when using the easttle rubrics. The rubrics are becoming more deeply understood and will remain as a focus. The newest</p>	<p>progress through and beyond level 3 curriculum.</p> <p>All teachers are enthusiastic about the science curriculum and the PD that is grown in their rooms.</p> <p>moderation will continue at the end of each term 1, 2 and 3. Moderation especially at the higher levels in the senior school still needs strengthening.</p> <p>ICOL teacher specializing in reading and writing developing reading and writing progressions so that Fruitvale teachers are consistently applying a known assessment standard with their students.</p> <p>Growing a range of options outside and alongside the classroom to grow engagement and creativity. Stage in the playground, learning with play systems and processes in the junior rooms, library / makerspace to grow the</p>	<p>Continue to develop and grow understanding of feedback: What, when, and who.</p> <p>The rubrics continue to inform practice and the work with practice from senior practitioners.</p> <p>Continue to assess with Easttle writing tool. Look for opportunities to moderate across schools.</p> <p>Hine and Shirley continue to do checks of marking of writing samples and monitor data, particularly at the senior end of the school.</p> <p>Classroom observations and in depth look at writing levels and marking for specific classes.</p> <p>All below and Well below boys are being given an IEP and with each we will look carefully through this process to determine need</p>
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<p>In depth analysis of writing data of seniors identified below or well below.</p>	<p>members of staff will need to be brought up to speed with what is involved in their use.</p> <p>Teachers are becoming more confident in their marking of writing samples.</p> <p>We retest groups of students who show decreased progress or no progress or indeed too much progress.</p>	<p>opportunities for exploration and learning through doing.</p>	
<p><b>Planning for next year:</b></p>			
<p>Continue with professional development around growing/supporting oracy in the classroom. Growing oral language with a specific focus on Science and experimentation</p> <p>Innovate the Observation Tool to identify teacher needs and develop goals for teacher Inquiry through focusing camera capture on student voice, turning our evaluation on its head. No longer determining success through observing teacher practice and working to improve this but observing student practices and working to improve these.</p> <p>Compare Easttle marking, particularly at level 3.</p> <p>Continue to strengthen teacher pedagogy through an innovated appraisal process, learning conversations and coaching.</p> <p>PD in Phonics in small groups will give us a window on alternative practices and whether adopting these will help academic progress of students.</p> <p>Continue investigating Play and Maker pedagogies with the intention of lifting particularly male engagement in all curriculum areas</p>			

Mathematics all levels	Well below		Below		At		Above		Total	Total	Total	Total
	Number	%	Number	%	Number	%	Number	%	No.	2020	2018	2017
All students	6(+5)	4.00%	67(-3)	23.00%	170(+16)	55.40%	38(-11)	17.60%	281(+3)	74.0%	73.00%	81.60%
Maori	1(+4)	8.60%	14(-5)	22.40%	29(-5)	58.60%	5(-1)	10.30%	49(-9)	69.4%	68.90%	85.00%
Pasifika	3(-1)	2.50%	25(+4)	35.80%	44(-1)	53.10%	6(-1)	8.60%	78(-3)	64.1%	61.7%	75.00%
Male	3(+6)	6.10%	42(+1)	27.70%	77(+8)	46.60%	21(-6)	19.60%	143(-5)	68.5%	46.20%	69.90%
Female	3(-1)	1.50%	25(+2)	17.70%	93(+8)	65.40%	17(-3)	15.40%	138(+8)	79.7%	79.80%	71.60%

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>
We taught the curriculum. Rigorous testing of each child on JAM & GLOSS	The results are pretty good considering that for some 10 years now we have been focusing Professional Development on reading, writing and math, as a result of National Standards. The last three years we have expanded beyond these and we have had a covid year and a term.	Our priorities for 2021 are set and we will aim at 2022 for Math.  The last three years we have expanded beyond National Standards and we have had a covid 18 months. So that we have maintained 2018 levels is pretty good.	More science and hands on working, better integration of STEAM and STEM.  We are innovating with learning through play in the junior rooms and we are building resource for more hands on learning through Maker spaces and LEGO dedicated SPACES. These we



	<p>Science and Maoritanga are our current focuses as is Teacher practice and we are enjoying the freedom to expand the work we do in alternate areas.</p>	<p>hope will push the already high scores we are getting in Creativity. Creativity will become our benchmark for progress into the future.</p> <p>Growing creativity will become our passion.</p> <p>Innovative practices around these things</p> <p>Learning from those who are doing it well</p> <p>All below and Well below boys are being given an IEP and with each we will look carefully through this process to determine need</p>
<b>Planning for next year:</b>		
<p>Numeracy pick up course available to teachers</p> <p>Investigating with Science. Scientific thinking and mathematical thinking have strong links. Investigative work in science we hope will help in math.</p> <p>One Junior teacher doing a numeracy course.</p> <p>2022 making it a focus.</p> <p>More science and hands on working, better integration of STEAM and STEM.</p> <p>We are innovating with learning through play in the junior rooms and we are building resource for more hands on learning through Maker spaces and LEGO dedicated SPACES. These we hope will push the already high scores we are getting in Creativity. Creativity will become our benchmark for progress into the future.</p>		

Growing creativity will become our passion.



# Fruitvale School

40 Fruitvale Road  
New Lynn  
Auckland 0600

Phone: 098272752  
email: [office@fruitvale.school.nz](mailto:office@fruitvale.school.nz)  
web: [fruitvale.school.nz](http://fruitvale.school.nz)

5 March 2021

## Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$4587.37 (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 six years. These schools have contributed their Kiwisport funding along with the Sport Waitakere Kiwi activator fund. Helen 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. 2020 was a difficult year for this section of our curriculum due to COVID. In 2020 there was very few interschool sporting challenges.

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