

TAWHAI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 3036

Principal: Karen Poole

School Address: 69 Glen Road, Stokes Valley, Lower Hutt

School Postal Address: 69 Glen Road, Stokes Valley, LOWER HUTT, 5019

School Phone: 04 563 6329

School Email: admin@tawhai.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained
Angela Whitmarsh	Chair Person	Elected
Karen Poole	Principal	ex Officio
Stuart Berkeley	Parent Rep	Elected
Dominic Wright	Parent Rep	Elected
Melinda Mc Ginty	Parent Rep	Elected
Raewyn Lummis	Parent Rep	Elected
Steve Kyle	Parent Rep	Co-opted
Lynley Poole	Staff Rep	Elected

Accountant / Service Provider: Education Services Ltd

TAWHAI SCHOOL

Annual Report - For the year ended 31 December 2018

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Tawhai School

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Angela Joan Whitmarsh

Full Name of Board Chairperson

Karen Wendy Poole

Full Name of Principal

AMW

Signature of Board Chairperson

Karen Poole

Signature of Principal

17.05.19

Date:

17.05.19

Date:

Tawhai School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,525,735	2,310,251	2,497,244
Locally Raised Funds	3	107,005	90,900	121,712
Interest Earned		8,781	3,000	7,938
		<hr/>	<hr/>	<hr/>
		2,641,521	2,404,151	2,626,894
Expenses				
Locally Raised Funds	3	51,719	34,250	59,077
Learning Resources	4	1,740,965	1,672,437	1,765,241
Administration	5	139,670	167,069	136,438
Finance Costs		1,782	1,500	1,342
Property	6	543,965	502,326	520,276
Depreciation	7	92,812	80,000	72,766
Loss on Disposal of Property, Plant and Equipment		-	-	1,023
		<hr/>	<hr/>	<hr/>
		2,570,913	2,457,582	2,556,163
Net Surplus / (Deficit)		70,608	(53,431)	70,731
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		70,608	(53,431)	70,731

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Tawhai School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>723,897</u>	<u>402,757</u>	<u>643,671</u>
Total comprehensive revenue and expense for the year	70,608	(53,431)	70,731
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	9,495
Equity at 31 December	<u>794,505</u>	<u>349,326</u>	<u>723,897</u>
Retained Earnings	794,505	349,326	723,897
Equity at 31 December	<u>794,505</u>	<u>349,326</u>	<u>723,897</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Tawhai School
Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	229,833	5,000	421,890
Accounts Receivable	9	91,308	101,262	104,533
GST Receivable		20,220	14,279	10,464
Prepayments		12,810	8,315	7,233
Inventories	10	133	534	383
Investments	11	99,151	-	83,002
		453,455	129,390	627,505
Current Liabilities				
Accounts Payable	13	123,180	160,631	116,806
Revenue Received in Advance	14	6,000	-	-
Provision for Cyclical Maintenance	15	98,100	-	4,000
Finance Lease Liability - Current Portion	16	19,197	9,257	17,469
Funds held for Capital Works Projects	17	52,727	-	55,496
		299,204	169,888	193,771
Working Capital Surplus/(Deficit)		154,251	(40,498)	433,734
Non-current Assets				
Property, Plant and Equipment	12	668,075	487,087	387,889
		668,075	487,087	387,889
Non-current Liabilities				
Provision for Cyclical Maintenance	15	6,000	71,375	59,250
Finance Lease Liability	16	21,821	25,888	38,476
		27,821	97,263	97,726
Net Assets		794,505	349,326	723,897
Equity		794,505	349,326	723,897

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Tawhai School
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		650,549	572,824	625,100
Locally Raised Funds		118,609	90,400	115,693
Goods and Services Tax (net)		(9,756)	-	3,933
Payments to Employees		(265,914)	(298,445)	(279,458)
Payments to Suppliers		(289,093)	(291,037)	(295,744)
Cyclical Maintenance Payments in the year		-	(6,000)	-
Interest Paid		(1,782)	(1,500)	(1,342)
Interest Received		8,378	3,000	7,938
Net cash from / (to) the Operating Activities		210,991	69,242	176,120
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(370,180)	(377,500)	(113,627)
Purchase of Investments		(16,149)	-	(11,913)
Net cash from / (to) the Investing Activities		(386,329)	(377,500)	(125,540)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,495
Finance Lease Payments		(13,950)	-	(11,603)
Funds Held for Capital Works Projects		(2,769)	-	60,160
Net cash from Financing Activities		(16,719)	-	58,052
Net increase/(decrease) in cash and cash equivalents		(192,057)	(308,258)	108,632
Cash and cash equivalents at the beginning of the year	8	421,890	313,258	313,258
Cash and cash equivalents at the end of the year	8	229,833	5,000	421,890

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.

Tawhai School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

Tawhai 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 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

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

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 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.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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 \$500 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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Furniture and Equipment	10 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets*Software costs*

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

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

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

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

m) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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.

q) Funds Held in Trust

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of 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.

s) Provision for Cyclical Maintenance

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

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

t) Financial 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.

u) Borrowings

Borrowings are recognised at the amount borrowed. 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 the balance date.

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	519,254	509,112	517,663
Teachers' salaries grants	1,551,897	1,431,537	1,560,668
Use of Land and Buildings grants	315,300	305,890	332,447
Resource teachers learning and behaviour grants	11,125	3,000	3,997
Other MoE Grants	115,910	60,712	82,089
Other government grants	12,249	-	380
	<u>2,525,735</u>	<u>2,310,251</u>	<u>2,497,244</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	61,364	78,000	64,714
Bequests & Grants	10,000	2,000	-
Activities	35,238	9,400	54,512
Trading	54	500	162
Fundraising	349	1,000	2,324
	<u>107,005</u>	<u>90,900</u>	<u>121,712</u>
Expenses			
Activities	45,469	33,750	58,843
Trading	250	500	234
Other Expenses	6,000	-	-
	<u>51,719</u>	<u>34,250</u>	<u>59,077</u>
<i>Surplus for the year Locally raised funds</i>	<u>55,286</u>	<u>56,650</u>	<u>62,635</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	30,321	52,000	37,862
Library resources	497	500	356
Employee benefits - salaries	1,685,983	1,586,537	1,705,160
Staff development	24,164	33,400	21,863
	<u>1,740,965</u>	<u>1,672,437</u>	<u>1,765,241</u>

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	5,560	7,000	5,300
Board of Trustees Fees	4,675	6,000	5,525
Board of Trustees Expenses	5,307	4,900	3,552
Communication	13,404	14,260	11,671
Consumables	19,230	19,000	18,550
Operating Lease	2,491	15,500	5,476
Other	10,838	14,950	9,306
Employee Benefits - Salaries	58,422	64,809	58,688
Insurance	6,063	7,000	5,410
Service Providers, Contractors and Consultancy	13,680	13,650	12,960
	<u>139,670</u>	<u>167,069</u>	<u>136,438</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	15,534	14,500	16,966
Cyclical Maintenance Expense	40,850	13,000	11,875
Grounds	16,863	22,900	21,461
Heat, Light and Water	14,272	16,000	14,366
Rates	1,518	1,800	1,452
Repairs and Maintenance	41,959	50,000	47,319
Use of Land and Buildings	315,300	305,890	332,447
Security	4,810	6,000	4,902
Employee Benefits - Salaries	92,859	72,236	69,488
	<u>543,965</u>	<u>502,326</u>	<u>520,276</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Building Improvements	21,435	9,170	8,341
Furniture and Equipment	23,879	25,660	23,340
Information and Communication Technology	26,284	27,856	25,337
Leased Assets	17,727	13,158	11,968
Library Resources	3,487	4,156	3,780
	<u>92,812</u>	<u>80,000</u>	<u>72,766</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
ASB 263-00	153,309	5,000	371,774
Westpac 037-01	76,499	-	50,091
ASB 263-50	25	-	25
Cash equivalents and bank overdraft for Cash Flow Statement	<u>229,833</u>	<u>5,000</u>	<u>421,890</u>

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

Of the \$229,833 Cash and Cash Equivalents, \$70,176 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	-	-	6,921
Receivables from the Ministry of Education	-	24,420	-
Interest Receivable	403	-	-
Teacher Salaries Grant Receivable	90,905	76,842	97,612
	<u>91,308</u>	<u>101,262</u>	<u>104,533</u>
Receivables from Exchange Transactions	403	-	6,921
Receivables from Non-Exchange Transactions	90,905	101,262	97,612
	<u>91,308</u>	<u>101,262</u>	<u>104,533</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	133	534	383
	<u>133</u>	<u>534</u>	<u>383</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	99,151	-	83,002

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	151,733	301,107	-	-	(21,435)	431,405
Furniture and Equipment	118,454	38,965	-	-	(23,879)	133,540
Information and Communication Tech	51,117	26,137	-	-	(26,284)	50,970
Leased Assets	55,917	2,989	-	-	(17,727)	41,178
Library Resources	10,669	3,801	-	-	(3,487)	10,982
Balance at 31 December 2018	387,890	372,999	-	-	(92,812)	668,075

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	494,754	(63,349)	431,405
Furniture and Equipment	325,583	(192,043)	133,540
Information and Communication	212,867	(161,897)	50,970
Leased Assets	80,236	(39,058)	41,178
Library Resources	109,525	(98,543)	10,982
Balance at 31 December 2018	1,222,965	(554,890)	668,075

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	160,074	-	-	-	(8,341)	151,733
Furniture and Equipment	98,946	43,689	(841)	-	(23,340)	118,454
Information and Communication Tech	61,276	15,360	(182)	-	(25,337)	51,117
Leased Assets	44,076	23,808	-	-	(11,968)	55,916
Library Resources	12,735	1,714	-	-	(3,780)	10,669
Balance at 31 December 2017	377,107	84,571	(1,023)	-	(72,766)	387,889

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	193,647	(41,914)	151,733
Furniture and Equipment	286,618	(168,164)	118,454
Information and Communication	186,730	(135,613)	51,117
Leased Assets	77,247	(21,331)	55,916
Library Resources	105,725	(95,056)	10,669
Balance at 31 December 2017	849,967	(462,078)	387,889

13. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Operating creditors	4,768	74,981	10,983
Accruals	5,510	6,095	5,300
Capital accruals for PPE items	-	-	198
Employee Entitlements - salaries	90,905	76,842	97,612
Employee Entitlements - leave accrual	21,997	2,713	2,713
	<u>123,180</u>	<u>160,631</u>	<u>116,806</u>
Payables for Exchange Transactions	123,180	160,631	116,806
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>123,180</u>	<u>160,631</u>	<u>116,806</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Income In Advance	6,000	-	-
	<u>6,000</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	63,250	58,375	51,375
Increase to the Provision During the Year	40,850	13,000	11,875
Provision at the End of the Year	<u>104,100</u>	<u>71,375</u>	<u>63,250</u>
Cyclical Maintenance - Current	98,100	-	4,000
Cyclical Maintenance - Term	6,000	71,375	59,250
	<u>104,100</u>	<u>71,375</u>	<u>63,250</u>

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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	19,197	9,257	17,469
Later than One Year and no Later than Five Years	21,821	25,888	38,476
	<u>41,018</u>	<u>35,145</u>	<u>55,945</u>

17. Funds Held (Owed) for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Refurbish Blocks 1,2,3	<i>in progress</i>	2,970	-	13,548	-	(10,578)
Roll Growth Classroom	<i>completed</i>	1,600	-	1,600	-	-
Special Need Modification (2017)	<i>in progress</i>	4,277	(2,916)	2,454	-	(1,093)
Blk 3 Refurbishment	<i>in progress</i>	(5,060)	276,180	256,817	-	14,303
Outdoor Teaching Area	<i>in progress</i>	51,709	-	-	-	51,709
Blk 6/8 Refurbish	<i>in progress</i>	-	-	5,778	-	(5,778)
Special Needs Fencing	<i>in progress</i>	-	16,074	11,910	-	4,164
Totals		<u>55,496</u>	<u>289,338</u>	<u>292,107</u>	<u>-</u>	<u>52,727</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	70,176
Funds Due from the Ministry of Education	(17,449)
	<u>52,727</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Refurbish Blocks 1,2,3	<i>in progress</i>	2,970	-	-	-	2,970
Roll Growth Classroom	<i>in progress</i>	(15,880)	18,480	1,000	-	1,600
Special Need Modification (2017)	<i>in progress</i>	-	36,163	31,886	-	4,277
Blk 3 Refurbishment	<i>in progress</i>	-	-	5,060	-	(5,060)
Outdoor Teaching Area	<i>in progress</i>	-	51,709	-	-	51,709
Totals		<u>(12,910)</u>	<u>106,352</u>	<u>37,946</u>	<u>-</u>	<u>55,496</u>

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,675	5,525
Full-time equivalent members	0.20	0.18
<i>Leadership Team</i>		
Remuneration	319,053	410,382
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	323,728	415,907
Total full-time equivalent personnel	3.20	4.18

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	1 - 2	1 - 2
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. 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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	250
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>250</u>

23. 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.

24. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	229,833	5,000	421,890
Receivables	91,308	101,262	104,533
Investments - Term Deposits	99,151	-	83,002
Total Loans and Receivables	<u>420,292</u>	<u>106,262</u>	<u>609,425</u>

Financial liabilities measured at amortised cost

Payables	123,180	160,631	116,806
Borrowings - Loans	-	-	-
Finance Leases	41,018	35,145	55,945
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>164,198</u>	<u>195,776</u>	<u>172,751</u>

25. Events After Balance Date

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

26. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAWHAI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Tawhai School (the School). The Auditor-General has appointed me, Silvio Bruinsma, using the staff and resources of Deloitte Limited, 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 2018, 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 2018; 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 17 May 2019. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board 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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information 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

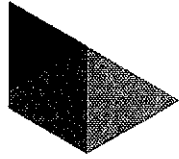
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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

A handwritten signature in black ink that reads "Silvio Bruinsma". The signature is written in a cursive, flowing style.

Silvio Bruinsma
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

Analysis of Variance Reporting



School Name:	Tawhai School 2018	School Number: 3036
Strategic Aim:	<ul style="list-style-type: none"> Improve outcomes for all students, particularly Maori, and children with special needs. Accelerate progress of students performing below expectations. 	
Annual Aim:	To increase the number of students who are achieving at their expected levels of achievement which are aligned to NZC levels.	
Target:	All students will have equitable opportunities to learn and specific focus will be given to some children to accelerate progress and close the gap Annual Targets; Reading 85%/writing 75% /maths 75% will be achieving at their expected level.	
Background information:	Baseline data not completely comparable with the shift from National Standards to Tawhai School expectations. Data includes all children and identifies those who are tracking towards expectations regardless of their time at school.	

Actions: What did we do?

- Teams reviewed 2017 data and identified the cohorts that needed particular focus.
- Teams co-constructed targets for the numbers of students we expected to shift from achieving below their curriculum level to within their curriculum level.
- Action plans were co-constructed with teams and reflected daily focus on core curriculum areas. Action plans included an outline of effective teaching practices and strategies unpacked in 2017 TAIs.
- Teachers engaged all learners in authentic learning contexts.
- Use of devices and programmes e.g. maths hub, Mathletics, sunshine online, Padlet, unlimited online resources
- Teachers provided an opportunity for a range of grouping ability, mixed, buddies, individual.
- Teachers ensured that 'front loading' was a practise used to support target students.
- Collaborative planning and co-teaching practices were undertaken.
- Target children (below, at risk and above) were identified and monitored. DP/AP met regularly to discuss individual progress of children with teachers.
- Individual assessment sheets tracked individual progress and achievement
- Team leaders Identified classes where Teacher Aides were allocated to support literacy and maths programmes
- Senior Leadership Team reviewed and refined assessment schedules
- New assessment tools were unpacked – in particular e-asttle reading and maths
- Teachers met with parents and students and discussed and co-constructed goals in reading, writing and maths
- Goals were reviewed and discussed early in Term 3 and reset for the second half of year
- Continued to utilise Mutukaroa in Years 1 and 2, to improve parent partnerships and support parents to help their children at home.
- Teachers developed collaborative Teacher as Inquiry (TAI) that linked to school goals
- From term 3 integrated Kura Ahurea effectively through all curriculum areas
- Ongoing TAI conversations explored changes in practices and the impact on reading, writing and maths
- Mid-year data was analysed and shared with teachers – successful pedagogies and challenges were explored
- A new written report format for parents was designed and shared at the beginning of Term 3 and end of Term 4
- Some senior students utilised Epic, an online library, to access a range of texts at their reading level. This library contains a number of topics of specific interest to our male students and this has led to an increase in their involvement and interest in reading.
- Attendance and lateness was followed up by DP/AP. Conversations were had with parents and where appropriate truancy was contacted.
- We began extensive tracking of behaviours to identify any trends and patterns in relation to disengagement from specific learning areas.

Overall results

		Reading Target 85%			Writing Target 75%			Mains Target 75%				
	MID YEAR		EOY		MID YEAR		EOY		MID YEAR		EOY	
	Number at or above expectations	%	Number at or above expectations	%	Number at or above expectations	%	Number at or above expectations	%	Number at or above expectations	%	Number at or above expectations	%
1	45/71	63%	62/89	70%	52/71	73%	61/89	83%	59/71	83%	79/89	89%
2	45/62	73%	50/63	79%	38/62	61%	51/63	81%	43/62	69%	41/63	
3	61/72	85%	66/73	91%	53/72	74%	58/73	80%	55/72	76%	58/73	79%
4	46/63	73%	60/65	92%	46/72	73%	52/65	80%	39/63	62%	57/65	88%
5	45/57	79%	43/53	81%	38/57	67%	36/53	68%	42/57	74%	39/53	74%
6	41/51	80%	41/51	80%	35/51	69%	33/51		35/51	69%	30/51	
	283/376	75%	322/394	82%	262/376	70%	291/394	74%	273/376	73%	304/394	77%
		-10% variance		-3% variance		-5% variance		-1% variance		-2% variance		+2% variance

Year 1 writing- Although there has been good progress for individuals the physical act of writing is still difficult for several children and they have not met expected levels. Within this year group, 2 children have been referred to Resource Teachers for Learning and Behaviour (RTLb) for learning support and one has had a referral for On-going Resourcing Scheme (ORS). All Year 0/1 children were included in this data and some have not had a full year at school yet.

28/89 children have been identified as not meeting expected levels. 18 of these are boys. Several of these boys started school not able to form any letters and with poor fine motor skills.

9/28 children identified below expectation are Maori. Several were identified as target children and they all made progress but not enough to be at expected levels.

Year 2 Maths- There has been significant progress in this year group from the beginning of the year as several children had very little number knowledge at the start of the year.

Several of the children identified as below have just started to show counting on strategies and could be deemed 'at' but the teachers wanted to identify them as just below to ensure they are targets for next year and have opportunities to consolidate learning.

22/63 children were identified as below (or at risk of falling below) and 14/22 were girls.

Year 2 Writing- Significant shifts were made from mid-year to end of year through regular writing. Target children were given extra support and TA time was used to support writing in the classroom.

Year 3- There has been progress across all curriculum areas and most of the children identified as targets were at expected levels at the end of the year.

Year 4: There has been progress across all curriculum areas for this group of students, with the most significant increase (26%) from our mid-year data shown in Maths.

Year 5: Slight progress has been made in both Reading (2%) and writing (1%) since mid-year. However, Maths remains unchanged. The 14 target students identified below expectation in Maths have all made progress, but unfortunately not sufficient to meet the expected level. This is despite additional small group support provided by a TA in this subject area.

Year 6: All target students made progress in Reading, however not sufficient to meet the expected level. Progress for a number of these students is hindered by their poor comprehension (understanding) of texts read. Target students identified below in Writing and Maths have also made slight gains, but again not enough to achieve at the expected end of year level. There has been an improvement in the students' number knowledge, and a number of target students received additional TA support in class or in a small teaching group this year.

Planning for next year:

- Further analysis of the data (ethnicity and gender) has allowed us to identify specific cohorts of students to target accelerated progress in 2019.
 - Year 6 Maori students (Maths and Writing)
 - Year 2 Writing (boys/Maori)
- Exploring what is meant by accelerated progress (reviewing and reflecting pedagogies outlined in ALL project (Accelerated Learning in Literacy) and ALIM project (Accelerated Learning in Maths).
- Kura Ahurea programme will continue to focus on developing a sense of culture and identity while also developing teacher understanding of culturally responsive practices.
- Rich, relevant and meaningful tasks will be promoted through the New Learning for Deep Pedagogies professional development.
- Collaborative Teacher as Inquiry will continue to unpack successful strategies and provide opportunities for challenging learning conversations between teachers.
- More opportunities for teachers to moderate and clarify their understanding of markers that would indicate children have made relevant age appropriate progress.
- Unpack the Progress and Consistency Tool (PACT) for writing.
- Review assessments and modify assessments tools to be used based on 2018 reflections.
- Continue to develop agentic practises that support student directed learning e.g. students articulating their learning and identifying next steps.

Strategic Aim:

Student Engagement and transition- Increase student learning, behaviour and emotional engagement with school.

<p>Annual Aim:</p> <p>To enhance the wellbeing and happiness by responding to all aspects of our students- physical, social, emotional, academic and spiritual.</p> <p>Background Information:</p> <p>In 2017, Me and My school survey was administered to our Year 4 – 6 children with the following data conclusions....</p> <ul style="list-style-type: none"> - There is a gender bias in the data to suggest the status quo of teaching and learning may be working better for some - There is a range of results within each year group between groups - Tawhai mean in engagement with learning is consistently higher than the national norm – SLT interested in the range that exists suggesting the learning experience is not the same for all - The gender position in engagement with reading is reflected in the gender position for engagement with learning - The shared learning space may be making concentration difficult for some - The culture of learning is strong across the data in that students note they believe the behaviours of learning are important. 	
<p>What we did? What happened? Why?</p>	
<p>End of Term 1 comments</p> <ul style="list-style-type: none"> • We have had an introduction to Play.sport, however we are looking forward to gathering some momentum with this next term. Having the hall available for use and developing a consistent timetable for teachers will be a focus for next term. The focus will be on making the learning explicit and visible which can be transferable to other areas of the curriculum. • Unfortunately, we are yet to make a start on the Kura Ahurea programme as there are a few contractual issues that are being worked through. • Positive Behaviour for Learning (PB4L) has been a big focus this term as we have a few cohorts who have several behavioural issues (particularly Year 3 and Year 6). We know that over 80% of our children respond positively and the behaviour plan is not needed. For many of the other children we are refining practices such as tracking systems, referrals to outside agencies and support for teachers dealing with ongoing issues. The new values have been unpacked in classrooms and explicitly taught so that children have a clear understanding - for our new values this will continue to be a focus. The values are displayed in classrooms and in term 2 will be visible in the school environment. • The staff have had a weekly focus on Wellbeing which they are encouraged to also share with the children. Some staff mentioned they would like more social aspects to be included. 	
<p>End of Term 2 comments</p> <ul style="list-style-type: none"> • Play.sport - modelling sessions have taken place based on a pedagogical focus. Time with Play.Sport co-ordinator has been fairly limited. Staff workshop was held in Week 4, which focussed on the Te Whare Tapa Wha model. • Kura Ahurea - templates have been shared. Lead teacher will be uploading content, with curriculum team support so we are working on Taumata 1. 	

- Behaviour plan and tracking systems have been refined and reviewed. SLT have attended Tier 2 PB4L workshops. Golden Time has been replaced with Wellbeing time which all children are entitled to.
- Continue to focus on teaching the values explicitly in Term 3 and 4.
- Continue to develop a shared understanding when referring children to outside agencies - what have we already tried? etc.
- Continue to explore the tension between home learning and wellbeing.
- Production in term 2 could have a positive/negative impact on staff and student wellbeing.
- Continue to focus on staff wellbeing - some social activities, shared morning teas, change up interview night meals.

End of Term 3 comments

Nga Kukari

- Play sport lead teacher has been working with co-ordinator and trying to use the Te Whare Tapa Wha model to build the values in his class. He has taken on a leadership role to then pass on what has worked to staff.
- Wellbeing time introduced instead of Golden time- all children take part.
- Kura Ahurea is being taught in all classrooms. Myths and legends as well as the Te Reo greetings and farewells.
- New behaviour tracking document is in place and has made recording easier as it is only in one place. It uses the PB4L (Positive Behaviour for Learning) model of ABC (Antecedent, Behaviour and Consequence) to try to give us better information.
- Year 1 are trialling mindfulness and yoga
- Choice has been encouraged during play
- Values teaching continues.
- Year 3 had Clubs where they could choose activities of interest

Nga Manu

- Have run clubs in terms 2 and 3 (beginning) to engage students in activities of interest to them.
- Students are currently working on passion projects where they have had the opportunity to choose a topic of interest to them, or new learning.
- Have integrated Hauora into our daily programme and class interactions.
- Continue to recognise individual success via awards and certificates.
- Kura Ahurea programme is being implemented successfully into the classrooms. Our students are showing their understanding and use of Te Reo and Tikanga.
- Teachers are doing 45-minute wellbeing sessions once a week with their students.

End of term 4 Comments

- We are formulating a Year 6 exit survey for both students and parents to collate student voice on their journey through Tawhai School and the opportunities they were presented with.
- The Play.sport focus has continued with lead teacher working alongside co-ordinator. Staff participated in a workshop which was co-facilitated by lead teacher and co-ordinator with a focus on developing athletic skills.
- The whole school production evoked a lot of "happiness" while reinforcing our school values. It was a collaborative effort with students, staff and the parent community.
- Kura Ahurea is currently up and running in the school and is still in its early stages. The 5 pilot schools have set up as a cluster and are working together to plan and share resources for each of the upcoming Taumata. This will be ongoing throughout the programme. As a

- cluster, we are looking at Professional Development opportunities around Te Reo and Tikanga for schools. Everyone in the school completed taumata 1.1 in term 3 and is currently working towards completing taumata 1.2 in term 4.
- Positive Behaviour for Learning - Senior staff and teams have had discussions around school-wide behaviour this term. We continue to have a large majority of our students working on the Tier 1 level. They show their understanding of Tawhai Values and Expectations by bringing a youthful, positive energy to the school and they make both learning and teaching a rewarding experience. We have school wide rewards in place for these children. There are a small number of children who are operating at Tier 2. Their behaviour is monitored by teaching staff and Senior Leadership Team and tracked using our school-wide behaviour management tracking sheet. This information was analysed at the end of last term and discussed as a PB4L team prior to term 4 starting. We also have some extreme behaviour children that have required many hours of support this term, along with outside agency intervention. We are finding that our recent professional development around brain trauma and brain function is vital to understanding and managing the behaviours of these children. We will continue to reflect, change and review our PB4L programme next year. We will also induct our new staff to our behaviour management plan. The recently started "new comers" club will continue next year, with the aim to support the children who join Tawhai school after year 1.
 - SENCO (Special Education Needs) - We continue to access the relevant support agencies for students identified with physical, social, emotional and academic needs. We also have developed a close liaison with our Health Nurse who visits our school on a weekly basis to discuss our concerns and provide additional support as required.
 - The wellbeing programme for staff has continued with a weekly focus on a variety of areas.
 - New furniture for the staffroom has been purchased to provide a space where staff can interact in a more informal environment.

Planning for the year

- Continue to develop teachers understanding of Hauora and unpack a Tawhai School Hauora profile/model.
- PB4L – embedding Tier 2 strategies and continuing to refine tracking and monitoring systems.
- Teachers will deliver a values programme where our school values are explicitly taught.
- Teacher wellbeing programme to be continued.
- Play.Sport will also continue with lead teacher promoting the programme across the Year 4-5 class level. Lead teacher will continue to attend workshops and co-facilitate professional development with staff.
- Kura Ahurea will continue to support student wellbeing and cultural connectedness.

Strategic Aim:

Increase student learning, behaviour and emotional engagement with school.
To commit to high quality, innovative teaching and 21st century learning that is guided through a professional development programme, an appraisal process and appropriate support that ensures an emphasis on staff consistently delivering best practice.

Annual Aim:

- Promote student agentic practises and collaborative teaching and learning practices to enhance overall student engagement;
- Provide opportunities for networking with teachers from Upper Hutt Schools
 - Use the personnel resource within our cluster to further develop student agency
 - Provide professional learning opportunities for teachers in relation to student agency and engagement

	<ul style="list-style-type: none"> • Work together to increase learner agency and engagement of students across our schools <p>Provide programmes that reflect student interest and allow for choice in learning</p>
<p>Background Information:</p>	<p>We have been working with the Upper Hutt Cluster with Professional Development for teachers continuing throughout the year.</p> <p>Refer to data conclusions in Me and My School Survey (background information for Wellbeing).</p>
<p>What we did? What happened? Why?</p>	
<p>End of Term 1 comments</p>	<ul style="list-style-type: none"> • Lead teacher and Principal attended the initial planning days with the Upper Hutt Cluster to identify actions for the year including the structure of Professional Learning Groups for teachers. All teachers opted into the Student Agency beyond Choice or Collaboration Professional Learning Groups (PLGs). We have had one "twilight session" so far and these will continue throughout the year to promote sharing of practice across schools. During terms 2 and 3 teachers will be encouraged to visit and observe colleagues in other schools. • Teachers have been working collaboratively on their inquiries and invested time in observing and understanding what is going on for their learners. This had led to focused inquiries e.g. developing children's' ability to articulate their learning. Teachers have identified actions for Term 2 and will work through the new learning and taking action phases of the inquiry cycle. • Some teacher collaboration has taken a step back in response to the children's lack of ability to self-manage. Teachers have reflected a lot on what is working and what's not, and adapted programmes accordingly. • Programmes for term 2 are intended to engage children using the Tuakana Teina model and explore ways children can experience the gift of "giving". We have booked the science hubs which will provide opportunities for children throughout the school to participate in lots of "hands on "science activities. • At the end of the term lead teacher introduced an Inquiry model, Think, Plan, Do, Reflect, which will be part of programmes in term 2.
<p>End of Term 2 comments</p>	<ul style="list-style-type: none"> • Inquiry cycle is evident in all classrooms. Think, Plan, Do, Reflect • Learner licences are being unpacked - criteria for each level of licence and what this means. • Tuakana teina model has been a successful inquiry for Nga Manu (and Year 3). • Opportunities to develop agentic practices such as coaching, buddy reading, football helpers, Nga Tama Toa and Kapa Haka, Tuesday clubs, individual classes with experts, passion projects, writing magazines, epic read, science kits, iPads, maths hubs and play. • Teachers are looking forward to the cluster call back morning in the holidays. There are a variety of options for teacher choice. • Teachers are yet to visit other schools to observe collaborative practise. • Staff have participated in PLGs with colleagues across the cluster. • Working in CIT's have promoted professional learning conversations, where are we at? How do we know? Where to next? • Teacher observations linked to inquiry have provided a foundation for reflecting on collaborative and student agentic practises (as with the questions above).

End of Term 3 comments

Nga Kukari

- Pumpkin Patch are more collaborative this term- cross grouping for phonics. Science and PE collaboration and collaborating for the production.
 - Year 3 are working single cell for reading, writing and maths but collaborating for the production.
 - Year 2 are planning collaboratively for maths but teaching within their own class groups to minimise disruption due to the production.
 - All Nga Kukari staff attended PLG in Upper Hutt cluster with a focus on collaboration or agentic learning.
 - Teachers are trying to give children choice during reading and maths rotations. Student voice helps guide the selection of activities.
- #### Nga Manu
- Students continue to have choice (agency) in a range of activities/curriculum areas - (year 3-6) Clubs, Literacy contracts, Maths Hub, Basic Fact contracts, Spelling Contracts, Get Epic (online library where students can access safe information of their choosing).
 - Teachers continue to collaboratively plan and work together on a range of curriculum areas.
 - All team members have attended Upper Hutt Cluster PLG sessions.
 - We continue to work collaboratively as a team and this has enabled us to utilize our strengths and support areas of weakness.
 - Within the CIT we continue to support each other professionally. Best practice is shared and celebrated.

End of Term 4 Comments

- Teaching staff attended a TOD October which focussed on continuing to develop focuses - collaboration, cultural responsiveness and wellbeing.
- Learner licences have been operating in classrooms with a larger group of children achieving their full licences working in a variety of spaces around the school and developing their agency.
- Teacher inquiries have provided the opportunity for teachers to share practice across the school. As well as ongoing collaborative team inquiry conversations teachers have shared across teams. This has happened at the end of each term which has both promoted a high level of reflection and some good next steps for teachers.
- A focus of our journey in developing student agency has been to make learning visible and empower our students to articulate their next learning steps. This will be an ongoing focus for 2019.

Planning for next year

- New learning for Deep Pedagogies will be our focussed PD for 2019
- Further exploration of co-teaching strategies and student agentic practises
- Continued PD with the Upper Hutt Cluster
- Collaborative teacher inquiries focussed on sharing practise.
- Colleague visits
- Learner licenses – these will begin at the start of the year and reflect school values as well as self-managing capabilities.

Other 2018 Key Improvement Strategies to Achieve Strategic Vision

Property and Finance	Short Report	Community Engagement	Short Report
<p>Complete major property projects (Entranceway and Refurbished Block -Rooms 9,10 and 17).</p> <p>Get plans underway for refurbishment of Rooms 3 and 4.</p> <p>Allocate funds to reflect the priorities of the school as stated in the reviewed school charter</p> <ul style="list-style-type: none"> • Monitor and review expenditure budget. • Set an agreed operating budget for the following year by December of the previous year • Ensure appropriate documents are ready on time for auditors and meet legal requirements. <p>Implement goals as outlined in reviewed 5YPP</p> <p>Continue to support Enviro-school projects</p>	<p>Completed except some faults still to be completed in rooms 9 and 10</p> <p>Tenders received and approval process underway with MOE and to confirm Tenders</p> <p>BOT receive finance updates at each meeting.</p> <p>Documents are prepared for audits</p> <p>5YPP has been reviewed – two significant items (Guttering and switchboards) are yet to be completed.</p>	<p>Consultation with whanau to share new vision and values, future focused learning, change in reporting progress and initiatives such as Play.sport, Kura Ahurea and PB4L.</p> <p>(Parent involvement and communication continues to be a priority to ensure parents are as actively involved in their child's education).</p> <p>Explore ways of gathering parent voice and improving attendance and involvement in Whanau groups. Mutukaroa to continue to foster learning partnerships.</p> <p>Continue to foster relationships with other schools in the area, pre-schools and agencies within the Stokes Valley and Hutt Valley Community.</p> <p>Make use of community facilities such as the new Stokes Valley Community Hub, Korauui Marae and Horoeka Reserve.</p>	<p>Parents have been invited to attend focus group sessions to discuss our focuses. These have been held firmly. Parents were also invited to participate in several surveys – both cluster and school wide.</p> <p>Information is communicated via newsletters, facebook, website and we have introduced our new platform Educa</p> <p>Community relationships continue to be fostered through attendance at meetings, visits to pre-schools etc</p> <p>Marae and Horoeka Reserve have been utilised well and Hub visited. We will continue to ensure our presence particularly at Korauui Marae with our commitment to Kura Ahurea.</p>
Governance	Short Report	School Culture	Short Report

<p>Manage impending enrolment scheme</p> <p>Continue to refine 3-year review cycle to ensure coverage of ERO indicators</p> <p>Review School Doc policies together as a board to ensure operational systems match policy and procedures</p> <p>Explore professional development opportunities for BOT members</p> <p>Continue to work in sub-committees to share the load, particularly in areas of Health and Safety and Finance and Property.</p>	<p>Enrolment scheme will be implemented on the 4th of February 2019. Karen, Ange and Kelly to communicate regularly with pre enrolments and each term the board will decide number of spaces available for new enrolments.</p> <p>Karen refers to this document for planning every Board meeting to ensure that items are on the agenda.</p> <p>In 2019 the BOT will explore the Cultural Responsiveness tool – Hautu.</p> <p>A focus for 2019</p> <p>Quarterly meetings review/monitor specified outcomes e.g. H&S review caretaker's reports, risk register and incidence register.</p>	<p>Ensure our new values are visible within the school environment.</p> <p>Promote programmes that contribute to a safe, inclusive positive school culture such as PB4L, Play.sport, Kura Ahurea, school production, across school sporting events, buddy systems etc.</p> <p>Enviro school principles to continue to be embedded and strategic plan reviewed and updated.</p>	<p>New signage is clearly displayed around our school for our new values. New school logo is being used for all communication and values are included in newsletters etc.</p> <p>Look at ways of further unpacking what resilience means. Not just focusing on get up and try again but explore the big emotions felt when things don't go our way and how we can deal with them. This will be part of our PB4L focus for 2019.</p>
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20 May 2019

Kiwisport Statement

Kiwisport is a Government funded initiative to support students' participation in organized sport.

In 2018, Tawhai School received a total of \$5185.70 (excluding GST).

This money was spent employing a teacher aide to co-ordinate a number of sport activities including touch rugby, water polo, netball and tiniball.

This role included;

- taking practices
- being present at these out of school activities
- communicating with parents re times, equipment, transport etc
- recruiting coaches
- raising the profile of these sports

Numbers of children participating in these sports continues to be on the raise.

Yours sincerely



Karen Poole

Principal

