

TAWHAI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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	Occupation	Term Expires/ Expired
Angela Whitmarsh	Chairperson	Elected	Home Maker	2022
Karen Poole	Principal	ex Officio		
Stuart Berkeley	Parent Rep	Elected	Teacher	2022
Dominic Wright	Parent Rep	Elected	IT Major Incident Manager	2022
Jaydy Marsh	Parent Rep	Elected	Managing Director	2022
Raewyn Lummis	Parent Rep	Elected	Property and Finance	2022
Dave Whiteman	Staff Rep	Elected	Teacher	2022
Lynley Poole	Staff Rep	Elected		
Melinda McGinty	Parent Rep	Elected		Resigned June 2019
				Resigned June 2019
				Resigned June
Stephen Kyle	Parent Rep	Elected		2019, Re- elected Dec 2019
Accountant / Service Provider:			Education Services Ltd	

TAWHAI SCHOOL

Annual Report - For the year ended 31 December 2019

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Tawhai School

Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

Angela Whitmarsh
Full Name of Board Chairperson

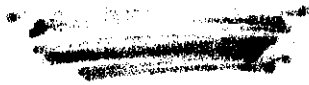
Karen Poole
Full Name of Principal

Signature of Board Chairperson

Signature of Principal

28.05.20
Date:

28.05.20
Date:



Tawhai School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants				
Locally Raised Funds	2	2,577,231	2,478,115	2,525,735
Interest Income	3	109,352	17,450	107,005
Gain on Sale of Property, Plant and Equipment		5,109	3,000	8,781
		6,658	-	-
		<u>2,698,350</u>	<u>2,498,565</u>	<u>2,641,521</u>
Expenses				
Locally Raised Funds	3	77,134	(40,500)	51,719
Learning Resources	4	1,788,882	1,811,968	1,740,965
Administration	5	143,489	162,075	139,670
Finance		1,133	1,800	1,782
Property	6	465,390	538,054	543,965
Depreciation	7	89,269	79,015	92,812
Loss on Disposal of Property, Plant and Equipment		693	-	-
		<u>2,565,990</u>	<u>2,550,412</u>	<u>2,570,913</u>
Net Surplus / (Deficit) for the year		132,360	(51,847)	70,608
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>132,360</u>	<u>(51,847)</u>	<u>70,608</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.

Tawhai School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>794,505</u>	<u>670,466</u>	<u>723,897</u>
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education		132,360	(51,847)	70,608
Equity at 31 December	23	<u>926,865</u>	<u>618,619</u>	<u>794,505</u>
Retained Earnings		926,865	618,619	794,505
Equity at 31 December		<u>926,865</u>	<u>618,619</u>	<u>794,505</u>

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

Tawhai School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	420,593	90,020	229,833
Accounts Receivable	9	129,159	104,533	91,308
GST Receivable		5,177	10,464	20,220
Prepayments		2,944	7,233	12,810
Inventories	10	-	383	133
Investments	11	-	-	99,151
		<u>557,873</u>	<u>212,633</u>	<u>453,455</u>
Current Liabilities				
Accounts Payable	13	231,268	116,806	123,180
Revenue Received in Advance	14	-	-	6,000
Provision for Cyclical Maintenance	15	36,235	1,125	98,100
Finance Lease Liability - Current Portion	16	15,391	17,469	19,197
Funds held for Capital Works Projects	17	2,632	-	52,727
		<u>285,526</u>	<u>135,400</u>	<u>299,204</u>
Working Capital Surplus/(Deficit)		272,347	77,233	154,251
Non-current Assets				
Property, Plant and Equipment	12	672,021	562,210	668,075
		<u>672,021</u>	<u>562,210</u>	<u>668,075</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	7,000	-	6,000
Finance Lease Liability	16	10,503	20,824	21,821
		<u>17,503</u>	<u>20,824</u>	<u>27,821</u>
Net Assets		<u>926,865</u>	<u>618,619</u>	<u>794,505</u>
Equity		<u>926,865</u>	<u>618,619</u>	<u>794,505</u>

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

Tawhai School
Statement of Cash Flows
For the year ended 31 December 2019



	2019	2019	2018
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	621,172	585,000	650,549
Locally Raised Funds	103,352	121,000	118,609
Goods and Services Tax (net)	15,043	-	(9,758)
Payments to Employees	(249,322)	-	(265,914)
Payments to Suppliers	(190,128)	(961,870)	(289,093)
Cyclical Maintenance Payments in the year	(69,142)	(79,000)	-
Interest Paid	(1,133)	-	(1,782)
Interest Received	5,512	3,000	8,378
Net cash from Operating Activities	235,354	(331,870)	210,991
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(131,008)	-	(370,180)
Purchase of Investments	-	-	(16,149)
Proceeds from Sale of Investments	99,151	-	-
Net cash from Investing Activities	(31,857)	-	(386,329)
Cash flows from Financing Activities			
Finance Lease Payments	(14,351)	-	(13,950)
Funds Held for Capital Works Projects	1,614	-	(2,769)
Net cash from Financing Activities	(12,737)	-	(16,719)
Net Increase/(decrease) in cash and cash equivalents	190,760	(331,870)	(192,057)
Cash and cash equivalents at the beginning of the year	8 229,833	421,890	421,890
Cash and cash equivalents at the end of the year	8 420,593	90,020	229,833

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

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

Tawhai School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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.

Cyclical Maintenance Provision

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.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

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

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	520,799	533,300	519,254
Teachers' Salaries Grants	1,648,992	1,560,668	1,584,216
Use of Land and Buildings Grants	318,066	332,447	315,300
Resource Teachers Learning and Behaviour Grants	2,043	4,900	11,125
Other MoE Grants	87,331	46,800	83,591
Other Government Grants	-	-	12,249
	<u>2,577,231</u>	<u>2,478,115</u>	<u>2,525,735</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	21,009	70,000	61,364
Bequests & Grants	16,500	-	10,000
Activities	71,798	(52,900)	35,238
Trading	45	100	54
Fundraising	-	250	349
	<u>109,352</u>	<u>17,450</u>	<u>107,005</u>
Expenses			
Activities	77,001	(40,750)	45,469
Trading	133	250	250
Other Locally Raised Funds Expenditure	-	-	6,000
	<u>77,134</u>	<u>(40,500)</u>	<u>51,719</u>
<i>Surplus for the year Locally raised funds</i>	<u>32,218</u>	<u>57,950</u>	<u>55,286</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	30,320	59,400	30,321
Library Resources	746	500	497
Employee Benefits - Salaries	1,727,349	1,714,668	1,685,983
Staff Development	30,467	37,400	24,164
	<u>1,788,882</u>	<u>1,811,968</u>	<u>1,740,965</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,676	7,000	5,560
Board of Trustees Fees	4,785	6,000	4,675
Board of Trustees Expenses	6,128	10,400	5,307
Communication	15,279	15,100	13,404
Consumables	18,705	19,500	19,230
Operating Lease	-	-	2,491
Other	11,762	16,550	10,838
Employee Benefits - Salaries	60,412	66,375	58,422
Insurance	6,822	7,500	6,063
Service Providers, Contractors and Consultancy	13,920	13,650	13,680
	<u>143,489</u>	<u>162,075</u>	<u>139,670</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	16,456	14,500	15,534
Cyclical Maintenance Expense	3,180	22,875	40,850
Grounds	5,695	12,700	16,863
Heat, Light and Water	14,727	17,000	14,272
Rates	708	1,800	1,518
Repairs and Maintenance	33,295	56,050	41,959
Use of Land and Buildings	318,066	332,447	315,300
Security	5,851	5,000	4,810
Employee Benefits - Salaries	67,412	73,682	92,859
	<u>465,390</u>	<u>536,054</u>	<u>543,965</u>

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

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	21,347	18,249	21,435
Furniture and Equipment	26,421	20,328	23,879
Information and Communication Technology	19,738	22,377	26,284
Leased Assets	18,630	15,092	17,727
Library Resources	3,133	2,969	3,487
	<u>89,269</u>	<u>79,015</u>	<u>92,812</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	303,184	90,020	153,309
Bank Call Account	117,409	-	76,524
Cash equivalents for Cash Flow Statement	<u>420,593</u>	<u>90,020</u>	<u>229,833</u>

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

Of the \$420,593 Cash and Cash Equivalents, \$14,303 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	6,921	-
Banking Staffing Underuse	17,504	-	-
Interest Receivable	-	-	403
Teacher Salaries Grant Receivable	111,655	97,612	90,905
	<u>129,159</u>	<u>104,533</u>	<u>91,308</u>
Receivables from Exchange Transactions	-	6,921	403
Receivables from Non-Exchange Transactions	129,159	97,612	90,905
	<u>129,159</u>	<u>104,533</u>	<u>91,308</u>

10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	383	133
	<u>-</u>	<u>383</u>	<u>133</u>

11. Investments

The School's Investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	-	-	99,151
Total Investments	<u>-</u>	<u>-</u>	<u>99,151</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	431,405	95,498	(45,051)	-	(21,347)	460,506
Furniture and Equipment	133,540	27,050	(665)	-	(26,421)	133,503
Information and Communication Tech	50,970	10,540	(28)	-	(19,738)	41,744
Leased Assets	41,178	4,294	-	-	(18,630)	26,844
Library Resources	10,982	1,576	-	-	(3,133)	9,424
Balance at 31 December 2019	668,075	138,958	(45,744)	-	(89,269)	672,021

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	538,544	(78,038)	460,506
Furniture and Equipment	345,212	(211,709)	133,503
Information and Communication	221,928	(180,182)	41,744
Leased Assets	82,551	(55,707)	26,844
Library Resources	111,100	(101,676)	9,424
Balance at 31 December 2019	1,299,333	(627,312)	672,021

	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

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	96,995	11,181	4,768
Accruals	3,405	5,300	5,510
Capital Accruals for PPE Items	3,655	-	-
Employee Entitlements - Salaries	111,655	97,612	90,905
Employee Entitlements - Leave Accrual	13,558	2,713	21,997
	<u>231,268</u>	<u>116,806</u>	<u>123,180</u>

Payables for Exchange Transactions	231,268	116,806	123,180
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>231,268</u>	<u>116,806</u>	<u>123,180</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income In Advance	-	-	6,000
	<u>-</u>	<u>-</u>	<u>6,000</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	104,100	(21,750)	63,250
Increase to the Provision During the Year	-	22,875	40,850
Use of the Provision During the Year	(60,865)	-	-
Provision at the End of the Year	<u>43,235</u>	<u>1,125</u>	<u>104,100</u>
Cyclical Maintenance - Current	36,235	1,125	98,100
Cyclical Maintenance - Term	7,000	-	6,000
	<u>43,235</u>	<u>1,125</u>	<u>104,100</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	15,391	17,469	19,197
Later than One Year and no Later than Five Years	10,503	20,824	21,821
	<u>25,894</u>	<u>38,293</u>	<u>41,018</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:

	2019	Opening Balances	Receipts from MoE	Payments	BOT	Closing Balances
					Contribution/ (Write-off to R&M)	
		\$	\$	\$		\$
Refurbish Blocks 1,2,3	<i>in progress</i>	(10,578)	-	-	-	(10,578)
Special Need Modification (2017)	<i>in progress</i>	(1,093)	-	-	-	(1,093)
Blk 3 Refurbishment	<i>in progress</i>	14,303	-	-	-	14,303
Outdoor Teaching Area	<i>completed</i>	51,709	-	51,709	-	-
Blk 6/8 Refurbish	<i>completed</i>	(5,778)	168,181	257,901	95,498	-
Special Needs Fencing	<i>completed</i>	4,164	(2,214)	1,950	-	-
Electrical Switchboards	<i>completed</i>	-	13,000	13,000	-	-
Spouting Replacement	<i>completed</i>	-	16,348	16,348	-	-
Totals		52,727	195,315	340,908	95,498	2,632

Represented by:

Funds Held on Behalf of the Ministry of Education	14,303
Funds Due from the Ministry of Education	(11,671)
	2,632

	2018	Opening Balances	Receipts from MoE	Payments	BOT	Closing Balances
					Contribution/ (Write-off to R&M)	
		\$	\$	\$		\$
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		55,496	289,338	292,107	-	52,727

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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,785	4,675
Full-time equivalent members	0.19	0.20
<i>Leadership Team</i>		
Remuneration	329,744	319,053
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	334,529	323,728
Total full-time equivalent personnel	3.19	3.20

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	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	2019 FTE Number	2018 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:

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

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:

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	420,593	90,020	229,833
Receivables	129,159	104,533	91,308
Investments - Term Deposits	-	-	99,151
Total Financial assets measured at amortised cost	549,752	194,553	420,292

Financial liabilities measured at amortised cost

Payables	231,268	116,806	123,180
Borrowings - Loans	-	-	-
Finance Leases	25,894	38,293	41,018
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	257,162	155,099	164,198

25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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

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

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

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

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAWHAI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Tāwhai 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 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 28 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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

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evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. 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

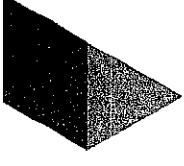
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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



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

Analysis of Variance Reporting



School Name:	Tawhai School 2019
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:	<p>All students will have equitable opportunities to learn and specific focus will be given to some children to accelerate progress and close the gap.</p> <ul style="list-style-type: none"> To increase the number of Maori children in Year 2 achieving in writing from 50% to 75%. By accelerating 5/9 students we will have 75% working at the expected level in writing as aligned to the N.Z. Curriculum levels. To increase the number of Maori children in Year 6 achieving in writing from 40% to 78%. By accelerating the progress of 7/9 students, we will have 78% working at the expected level in Writing as aligned to the N.Z. Curriculum levels. To increase the number of Maori children in Year 6 achieving in maths from 53% to 71%. By accelerating 5/7 students we will have 71% working at the expected level in as aligned to the N.Z. Curriculum levels.
Background information:	<p>Baseline data End of 2018;</p> <ul style="list-style-type: none"> In writing, Year 1 Maori students at end of 2018, (Year 2 cohort 2019) 50% were achieving at or above expected levels (9/18 students) In writing, Year 5 Maori students at end of 2018 (Year 6 cohort 2019), 40% were achieving at or above expected levels (6/15 students) In maths, Year 5 Maori students at end of 2018 (Year 6 cohort 2019), 53% were achieving at or above expected levels (8 /15 students)

Actions: What did we do?

- Explored what accelerated progress looked like and reviewed successful strategies from Accelerated Learning in Literacy and Accelerated learning in Math programmes, e.g. front loading, direct instructions, use of models and exemplars, purpose
- Identified target students/class targets.
- DP/AP met regularly to discuss individual progress of children with teachers
- Individual assessment sheets tracked individual progress and achievement
- Team action plans were formulated.
- Regular monitoring of student progress.
- Moderation of both writing.
- Mutukaroa and Reading Together Programmes provided opportunities to empower parents.
- Time was set aside for hearing whanau aspirations.
- Parent focus group continued in Terms 1 and 2.
- Opportunities for parents to consult on Local Curriculum were available in Terms 3 and 4.
- Learning Conversations took place (goal setting meetings). Teachers met with parents and students, discussed and co-constructed goals in reading, writing and maths
- Educa was used for sharing progress and achievement.
- Integrated Kura Ahurea
- Accessed specific programmes and support, e.g. Quick 60, Reading Recovery, Mindplus, RTLit, RTLB, ESOL
- Provided in-class TA support.
- Explored the PACT (writing).
- Tuakana Teina strategies were implemented.
- Varied grouping – mixed ability grouping and use of gender grouping where appropriate.
- New Pedagogies for Deep Learning (NPDL) encouraged opportunities for integration and learning in meaningful contexts.
- Teachers developed collaborative TAI which linked to focus areas and school goals.

School Wide Data End of 2019

Year Level	Reading		Writing		Maths	
	% at or above MID YEAR	Numbers at or above END of YEAR	% at or above MID YEAR	Numbers at or above END of YEAR	% at or above MID YEAR	Numbers at or above END of YEAR
1	64%	31/39	69%	35/49	79%	34/39
2	64%	50/68	66%	50/68	73%	53/68
3	85%	52/58	77%	41/58	73%	44/58
4	78%	63/69	62%	47/69	66%	48/69
5	93%	54/58	82%	48/58	89%	52/58
6	80%	48/53	69%	35/53	80%	43/53
TOTALS	77%	298/345	70%	241/345	76%	265/345

What happened? Why did it happen?

End of year reflections: Writing targets

Year 2 Maori student's writing target 75%, actual 62% variance of -13%

Our goal was to increase from 50% at or above the expected level to 75% at or above the expected level. To achieve this, we selected 5 students to shift from below to at expected levels.

The end of year data showed 62% were at or above 5/13 were still below. One of those students was not included in our original targets as he is a Year 1 (age equivalent Year 2).

From the 5 children we targeted 2 are now at the expected level, 1 has left the school. 1 is very close to the expected level and 1 is still below. One child had Reading Recovery and improved but not enough to move to expected level in writing. The other children still tracking below have RTL support or had a late start to their schooling.

Year 6 Maori student's writing target 78%, actual 50%, variance of -28%

From the 7 students we targeted:

- 1 target student has left Tawhai.
- 1 student has moved up a level
- 5 students are still working below the expected NZ Curriculum level.
- Whilst most students have not reached the expected curriculum level they have all made progress of varying levels, but unfortunately not sufficient to reach the expected curriculum level.

End of year reflections: Maths targets

Year 6 Maori students maths target 71%, actual 64%, variance of -7%

- 1 target student has left Tawhai.
- 4/ 5 (80%) students have moved up a level in GLOSS.
- 3/ 5 (60%) students have moved up one or more levels in basic facts.
- 5 / 5 (100%) students are still working below the expected NZ Curriculum level.
- Whilst most students have made some progress, they have not made the accelerated progress required to reach the expected end of year curriculum level. A typical student would be expected to make 1 year's progress from the beginning of the year to the end of the year.
- We have seen an improvement in the students' number knowledge (basic facts) and this has helped to support them with their strategy learning.

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 2020 – Year 3 Reading, School wide Maori Maths and Year 5 Writing.
- 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 Pedagogies for Deep learning 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.
- Continue to unpack the Progress and Consistency Tool (PACT) for writing.
- Review assessments and modify assessments tools to be used based on 2019 reflections.
- Continue to develop agentic practises that support student directed learning e.g. students articulating their learning and identifying next steps.
- Implementation of the New Digital Technologies Curriculum.

Strategic Aim:	Student Engagement and transition- Increase student learning, behaviour and emotional engagement with school.
Annual Aim:	Through an awareness of the four dimensions of Te Whare Tapa Wha we will empower our Tawhai School Community to strengthen their Hauora. The four dimensions are Taha Tinana (Physical Wellbeing - health), Taha Hinengaro (Mental and Emotional Wellbeing - self-confidence), Taha Whanau (Social Wellbeing - self-esteem) and Taha Wairua (Spiritual Wellbeing - personal beliefs).
Background Information:	We believe that wellbeing is fundamental to students' success in all areas. In 2018 we began our involvement with the Kura Ahurea programme and Play.sport. Both these initiatives, along with PB4L, will continue to underpin school wide wellbeing.
What we did? What happened? Why?	
End of Term 1 comments	
	<ul style="list-style-type: none"> • The four dimensions of Te Whare Tapa Wha have been included in our term plans. This is to make sure they are considered when planning and to keep it in the forefront. • Ideas have been shared at staff meeting by lead teacher to incorporate these dimensions in PE lessons. • Mindfulness is used in some classes at the beginning of the day. • Play.sport facilitator has been in observing practice and providing feedback for Lead Teacher.
End of Term 2 comments	
	<p>With Camp, EOTC, cross country and swimming it has been an incredibly busy term for senior team.</p> <ul style="list-style-type: none"> • Lead teacher • Shared Hauora lessons with some rooms • Created school hauora model and shared with every class

- Facilitated a staff meeting. Made himself available to support learning intentions and activities. These will be provided for staff for Term 3/ Whare tapa wha intro.
- Rippa tournament did not go ahead due to the busyness of the term. Will aim to do for term 3.
- Ki-o-Rahi modelled to some classes.
- Cross Country went well with 2 separate events.
- During Principal observations of teacher inquiries, it was evident in several classrooms that children were very familiar with the language and understood the elements of Te Whare Tapa Wha.

End of Term 3 comments

- The Alert programme has been introduced schoolwide
- The bikes have been a hit and are available to ride on Wednesday and Friday lunchtimes. Classes can book them to use on Fridays. Students are having a good time using the bikes and developing new skills. Year 6 students run the lunch time sessions and do some very basic maintenance.
- The Tawhai Cup tournament was a big success and all year groups took part - the event was set up for all to participate and experience success, still with an element of competition.
- Hauora/Tapa Wha - most classes using the language and model within P.E. lessons. Classes integrating through other areas - for example writing and using concepts naturally in their language.

EOY Reflections/ thoughts for 2020

- Team athletic events were very successful. All children had the opportunity to participate and most did so with enjoyment.
- Bikes have continued to be successful - almost fully run by students at lunchtimes, basic maintenance by caretaker and 2 bikes are in need of more major jobs, before the end of the term all bikes will have general maintenance.
- Ngā Kukari swimming - weather affected and end of the year kids tired and parents could be distracting for the students. - Booked for next year same times
- Hauora – Play.sport officially finished/some classes still working on using the model - Review with board - had the opportunity to share some ideas/work taking place in different classrooms
- Specific links into NPD/L inquiry so that is more successful across the whole school
- Purchased a number of items - updated balls/skipping ropes/hula hoops/tennis balls
- Alert language continued to be a focus in the classroom -
 - Alert team continued to develop their knowledge of Tier 2 support.
 - Resources (sensory equipment) were purchased and will be distributed to 2020 classes.
 - Teachers have had the opportunity to work alongside Occupational Therapist to discuss individual concerns.
- Hauora and alignment with PB4L, Alert, Te Whare Tapa Wha will continue to be a focus for 2020.
- Kura Ahurea will continue to be implemented with the introduction Taumata 2.

Strategic Aim:	<p>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.</p>
Annual Aim:	<p>We will provide opportunities and guidance that encourage students and staff to be more actively involved and engaged in each stage of their learning.</p>
Background Information:	<p>Our journey with collaborative teaching and developing agentic students has been supported by our involvement with the Upper Hutt Network. Our continued involvement in the network and participation in New Pedagogies for Deep Learning will ensure we are developing a cohesive and strategic pathway aligned to our vision.</p>
What we did? What happened? Why?	
End of Term 1 comments	<ul style="list-style-type: none"> • Agency indicators have been identified and unpacked by staff at staff meetings. • CIT (Collaborative Inquiry teams) have been encouraged to look at these indicators and reflect on what that would look like in their practice. • Professional development with Upper Hutt Cluster (Change leadership, Culturally Responsive and NPDL) have explored some new pedagogies that have been shared with staff. • Readings/ videos have been shared with SLT to explore change leadership practices. • Student licences are being promoted in the classrooms - some children have reached their restricted licence. • Feedback was gathered about Learner Licences. • Some teachers are trialling collaborative practices that encourage active involvement e.g. workshoping and sharing these practices with staff. • Some teachers are leveraging off of student voice to plan programmes.
End of Term 2 comments	<ul style="list-style-type: none"> • Principal, DP and AP have attended NPDL professional learning day which unpacked the Catalytic C's (character, citizenship and creativity) and explored best practice ideas. We also looked at deep learning design. The 2 webinars we participated in were; <ul style="list-style-type: none"> o A face to face with our facilitator to look at our next steps

- o Examples of two schools sharing their inquiries. These examples provided a clear picture of what **engaged and deep learning** can really look like. It reminded us of some of the pedagogies that are not necessarily “new” but may not be familiar with all our teachers.
- During staff meetings teachers we have had a small introduction to some NPDL concepts - we have mainly focussed on the four elements (pedagogy, learning partnerships, leveraging digital and learning environments). It was a great way to wrap up the term by reviewing this terms unit with the lens on the four elements.
- Me and My School Survey has been completed by DP.
- Learner licences have not been at the forefront so far this year. The students have also been fully involved in camp preparations and EOTC activities this term so there have been fewer opportunities for students to demonstrate individual student agency around their classroom learning.

End of Term 3 comments

- Register has been set up with names of students with full learner licences.
- Lanyards have been provided to some classrooms.
- Started Alert, have not met to discuss how this fits alongside the model, but could be something to discuss school/staff wide going into term 4 as we dive deeper into Alert. Wary of information overload.

EOY Reflections/ thoughts for 2020

- Science and technology equipment have been purchased. This includes: Coding robotic mice, geometry magnet construction.
- Did not need to purchase and lanyards at this stage because we were provided with some free ones. Will need to purchase more however, next year.
- Build and Play has been booked for 2020.
- Science kits will continue until April 2020. At this point we need to decide if we will continue our membership – this will be dependent on funding.
- Robotics kits will continue to be purchased next year. Will also need to ensure that we have a constant supply of batteries on hand.
- Some funds will also need to be set aside for NPDL activities.
- A number of sensory items have been purchased to support the Alert programme.
- Student licences have been going well. Students on their full licence have been working responsibly outside of the classroom.
- Teachers will be reminded regularly to update Learner Licence list so this can be used as a checklist for teachers and also as a means for collecting data.
- Need to revisit criteria at the beginning of the year for student licences.

Other 2019 Key Improvement Strategies to Achieve Strategic Vision

Property and Finance	Short Report	Community Engagement	Short Report
<p>Complete major property projects – 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 SYPP</p> <p>Continue to support Enviro-school projects</p>	<p>Room 3 and 4 were completed and children moved in at the beginning of Term 2.</p> <p>BOT receive finance updates at each meeting.</p> <p>Documents are prepared for audits</p> <p>Two significant projects identified in SYPP have been completed – spouting and electrical switchboards. Painting of school is currently underway.</p> <p>Enviro school projects continue, garden is well established.</p> <p>Contestable Fund applied for Solar Panels.</p>	<p>Consult with all stakeholders to capture and formulate key beliefs for our local curriculum and strategic goals for 2020. Varied times will be offered to parents and each session will be facilitated by student leaders.</p> <p>Termly updates from the BOT to the school community.</p>	<p>Several opportunities for stakeholders were available in terms 1,2,3 and 4.</p> <ul style="list-style-type: none"> In terms 1 and 2 Parents were invited to attend focus group sessions. Parents were invited to attend consultation on the Local Curriculum (two sessions offered with some facilitation by the student council). Parents were invited to attend an information session on the Alert programme facilitated by MOE.
Governance	Short Report	School Culture	Short Report
<p>Election of new BOT</p> <p>Management of enrolment scheme</p> <p>Strategic planning to meet new requirements Education Amendment Act 2018</p> <p>Professional development opportunities for new BOT and to support strategic planning</p> <p>Continue to utilise strengths within the BOT to support areas such as Property and Finance, Health and Safety.</p>	<p>BOT elections held with 5 appointed trustees, this included one newly elected trustee.</p> <p>One trustee resigned at the end of the year, and a previous trustee reappointed.</p> <p>Project group, including BOT reps and teacher rep drafted strategic plan for 2020.</p>	<p>Continue to promote values.</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>School values continue to be promoted and underpin everything we do at Tawhai School.</p> <p>Alert programme was introduced in term 3 to support the school culture and strategies for self-regulation.</p> <p>This complemented our school wide focus on Hauora, Te Whare Tapa wha and PB4L.</p>

Monday 18 May 2020

Kiwisport Statement

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

In 2019, Tawhai School received a total of \$5497.43 (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

The Number of children participating in these sports continues to be on the rise.

Yours sincerely

Karen Poole

Principal

18 May 2020

To whom it may concern,

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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

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

Yours sincerely

Karen Poole
Principal