

All appropriate changes have been made

TAWHAI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 3036

Principal: Karen Poole

School Address: 69 Glen Road, Stokes Valley

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	Term Expires/ Expired
Angela Whitmarsh	Chairperson	Elected	Jul 2022
Karen Poole	Principal	ex Officio	
Dominic Wright	Parent Rep	Elected	Jul 2022
Jaydy Marsh	Parent Rep	Elected	Jul 2022
Raewyn Lummis	Parent Rep	Elected	Jul 2022
Dave Whiteman	Staff Rep	Elected	Jul 2022
Stephen Kyle	Staff Rep	Elected	Jul 2022

Accountant / Service Provider: Education Services Ltd

TAWHAI SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Tawhai School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Angela Whitmarsh

Full Name of Board Chairperson

Karen Poole

Full Name of Principal

AW

Signature of Board Chairperson

K Poole

Signature of Principal

31.05.21

Date:

31.05.21

Date:

Tawhai School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,652,108	2,492,499	2,577,231
Locally Raised Funds	3	59,832	86,300	109,352
Interest income		2,661	-	5,109
Gain on Sale of Property, Plant and Equipment		-	-	6,658
		<u>2,714,601</u>	<u>2,578,799</u>	<u>2,698,350</u>
Expenses				
Locally Raised Funds	3	13,888	42,700	77,134
Learning Resources	4	1,891,186	1,810,247	1,788,882
Administration	5	147,923	160,846	143,489
Finance		2,996	266	1,133
Property	6	488,147	506,850	465,390
Depreciation	7	91,457	87,915	89,269
Loss on Disposal of Property, Plant and Equipment		246	-	693
		<u>2,635,843</u>	<u>2,608,824</u>	<u>2,565,990</u>
Net Surplus / (Deficit) for the year		78,758	(30,025)	132,360
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>78,758</u></u>	<u><u>(30,025)</u></u>	<u><u>132,360</u></u>

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

Tawhai School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>926,865</u>	<u>748,658</u>	<u>794,505</u>
Total comprehensive revenue and expense for the year		78,758	(30,025)	132,360
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		4,747	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>1,010,370</u>	<u>718,633</u>	<u>926,865</u>
Retained Earnings		1,010,370	718,633	926,865
Equity at 31 December		<u>1,010,370</u>	<u>718,633</u>	<u>926,865</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	413,692	2,895	420,593
Accounts Receivable	9	117,028	85,403	129,159
GST Receivable		4,832	20,220	5,177
Prepayments		21,837	12,810	2,944
Inventories	10	-	133	-
Investments	11	15,301	-	-
		<u>572,690</u>	<u>121,461</u>	<u>557,873</u>
Current Liabilities				
Accounts Payable	13	138,021	123,180	231,268
Revenue Received in Advance	14	17,252	6,000	-
Provision for Cyclical Maintenance	15	-	32,975	36,235
Finance Lease Liability - Current Portion	16	16,333	19,197	15,391
Funds held for Capital Works Projects	17	3,725	-	2,632
		<u>175,331</u>	<u>181,352</u>	<u>285,526</u>
Working Capital Surplus/(Deficit)		397,359	(59,891)	272,347
Non-current Assets				
Property, Plant and Equipment	12	675,018	800,345	672,021
		<u>675,018</u>	<u>800,345</u>	<u>672,021</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	26,708	-	7,000
Finance Lease Liability	16	35,299	21,821	10,503
		<u>62,007</u>	<u>21,821</u>	<u>17,503</u>
Net Assets		<u><u>1,010,370</u></u>	<u><u>718,633</u></u>	<u><u>926,865</u></u>
Equity		<u><u>1,010,370</u></u>	<u><u>718,633</u></u>	<u><u>926,865</u></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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		734,781	625,302	621,172
Locally Raised Funds		71,267	86,200	103,352
Goods and Services Tax (net)		345	-	15,043
Payments to Employees		(355,799)	(306,300)	(249,322)
Payments to Suppliers		(366,778)	(617,815)	(190,128)
Cyclical Maintenance Payments in the year		(12,600)	-	(69,142)
Interest Paid		(2,996)	(266)	(1,133)
Interest Received		2,556	-	5,512
Net cash from/(to) Operating Activities		70,776	(212,879)	235,354
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		261	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(54,549)	-	(131,008)
Purchase of Investments		(15,301)	-	-
Proceeds from Sale of Investments		-	-	99,151
Net cash from/(to) Investing Activities		(69,589)	-	(31,857)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,747	-	-
Finance Lease Payments		(13,928)	(14,059)	(14,351)
Funds Held for Capital Works Projects		1,093	-	1,614
Net cash from/(to) Financing Activities		(8,088)	(14,059)	(12,737)
Net increase/(decrease) in cash and cash equivalents		(6,901)	(226,938)	190,760
Cash and cash equivalents at the beginning of the year	8	420,593	229,833	229,833
Cash and cash equivalents at the end of the year	8	413,692	2,895	420,593

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

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

Tawhai School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) 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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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.

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.

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 held under a Finance Lease	Term of 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

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 the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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 Instruments

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

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

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

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.

Borrowings include but are 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.

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	610,586	564,762	520,799
Teachers' Salaries Grants	1,598,962	1,551,897	1,648,992
Use of Land and Buildings Grants	335,637	315,300	318,066
Resource Teachers Learning and Behaviour Grants	2,825	2,000	2,043
Other MoE Grants	104,098	58,540	87,331
	<u>2,652,108</u>	<u>2,492,499</u>	<u>2,577,231</u>

The school has opted in to the donations scheme for this year. Total amount received was \$55,950.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	10,623	36,000	21,009
Bequests & Grants	17,582	28,000	16,500
Activities	31,019	11,200	71,798
Trading	23	100	45
Fundraising	585	11,000	-
	<u>59,832</u>	<u>86,300</u>	<u>109,352</u>
Expenses			
Activities	12,806	42,700	77,001
Trading	-	-	133
Fundraising (Costs of Raising Funds)	1,082	-	-
	<u>13,888</u>	<u>42,700</u>	<u>77,134</u>
<i>Surplus for the year Locally raised funds</i>	<u>45,944</u>	<u>43,600</u>	<u>32,218</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	64,102	57,150	30,320
Library Resources	153	500	746
Employee Benefits - Salaries	1,802,655	1,716,097	1,727,349
Staff Development	24,276	36,500	30,467
	<u>1,891,186</u>	<u>1,810,247</u>	<u>1,788,882</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,847	5,846	5,676
Board of Trustees Fees	4,545	6,000	4,785
Board of Trustees Expenses	5,441	5,400	6,128
Communication	16,022	17,200	15,279
Consumables	15,805	20,000	18,705
Operating Lease	623	-	-
Legal Fees	1,298	1,800	992
Other	9,461	17,100	11,762
Employee Benefits - Salaries	67,579	65,500	59,420
Insurance	7,382	8,000	6,822
Service Providers, Contractors and Consultancy	13,920	14,000	13,920
	<u>147,923</u>	<u>160,846</u>	<u>143,489</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	15,255	15,500	16,456
Cyclical Maintenance Expense	(3,927)	15,000	3,180
Grounds	15,624	25,200	5,695
Heat, Light and Water	12,651	17,000	14,727
Rates	1,377	1,800	708
Repairs and Maintenance	23,091	36,750	33,295
Use of Land and Buildings	335,637	315,300	318,066
Security	3,574	5,500	5,851
Employee Benefits - Salaries	84,865	74,800	67,412
	<u>488,147</u>	<u>506,850</u>	<u>465,390</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	25,586	21,023	21,347
Furniture and Equipment	27,767	26,021	26,421
Information and Communication Technology	15,298	19,439	19,738
Leased Assets	19,878	18,347	18,630
Library Resources	2,928	3,085	3,133
	<u>91,457</u>	<u>87,915</u>	<u>89,269</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	225,555	2,895	303,184
Bank Call Account	87,903	-	117,409
Short-term Bank Deposits	100,234	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>413,692</u>	<u>2,895</u>	<u>420,593</u>

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

Of the \$413,692 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 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	107	-	-
Banking Staffing Underuse	-	-	17,504
Interest Receivable	105	403	-
Teacher Salaries Grant Receivable	116,816	85,000	111,655
	<u>117,028</u>	<u>85,403</u>	<u>129,159</u>
Receivables from Exchange Transactions	212	403	-
Receivables from Non-Exchange Transactions	116,816	85,000	129,159
	<u>117,028</u>	<u>85,403</u>	<u>129,159</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	-	133	-
	<u>-</u>	<u>133</u>	<u>-</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	15,301	-	-
Total Investments	<u>15,301</u>	<u>-</u>	<u>-</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	460,506	-	-	-	(25,586)	434,920
Furniture and Equipment	133,503	33,089	-	-	(27,767)	138,825
Information and Communication Tech	41,744	15,823	(507)	-	(15,298)	41,762
Leased Assets	26,844	57,766	(13,699)	-	(19,878)	51,033
Library Resources	9,424	1,982	-	-	(2,928)	8,478
Balance at 31 December 2020	672,021	108,660	(14,206)	-	(91,457)	675,018

The net carrying value of equipment held under a finance lease is \$51,033 (2019: \$26,844)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	538,544	(103,624)	434,920
Furniture and Equipment	378,300	(239,475)	138,825
Information and Communication	234,702	(192,940)	41,762
Leased Assets	78,317	(27,284)	51,033
Library Resources	113,082	(104,604)	8,478
Balance at 31 December 2020	1,342,945	(667,927)	675,018

	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

The net carrying value of equipment held under a finance lease is \$26,844 (2018: \$41,178)

	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	221,926	(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

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	3,792	4,768	98,995
Accruals	3,508	5,510	3,405
Capital Accruals for PPE items	-	-	3,655
Employee Entitlements - Salaries	116,816	90,905	111,655
Employee Entitlements - Leave Accrual	13,905	21,997	13,558
	<u>138,021</u>	<u>123,180</u>	<u>231,268</u>
Payables for Exchange Transactions	138,021	123,180	231,268
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>138,021</u>	<u>123,180</u>	<u>231,268</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Student Income in Advance	3,714	6,000	-
Grant Income in Advance	7,828	-	-
MOE Grants in Advance	5,710	-	-
	<u>17,252</u>	<u>6,000</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	43,235	17,975	104,100
Increase to the Provision During the Year	11,715	15,000	-
Adjustment to the Provision	(15,642)	-	-
Use of the Provision During the Year	(12,600)	-	(60,865)
Provision at the End of the Year	<u>26,708</u>	<u>32,975</u>	<u>43,235</u>
Cyclical Maintenance - Current	-	32,975	36,235
Cyclical Maintenance - Term	26,708	-	7,000
	<u>26,708</u>	<u>32,975</u>	<u>43,235</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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	19,714	19,197	15,391
Later than One Year and no Later than Five Years	41,822	21,821	10,503
	<u>61,536</u>	<u>41,018</u>	<u>25,894</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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Refurbish Blocks 1,2,3	<i>in progress</i>	(10,578)	-	-	-	(10,578)
Special Need Modification (2017)	<i>completed</i>	(1,093)	-	1,093	-	-
Blk 3 Refurbishment	<i>in progress</i>	14,303	-	-	-	14,303
Totals		<u>2,632</u>	<u>-</u>	<u>1,093</u>	<u>-</u>	<u>3,725</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	14,303
Funds Due from the Ministry of Education	(10,578)
	<u>3,725</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
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		<u>52,727</u>	<u>195,315</u>	<u>(340,908)</u>	<u>95,498</u>	<u>2,632</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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,545	4,785
Full-time equivalent members	0.10	0.19
<i>Leadership Team</i>		
Remuneration	354,191	329,744
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	358,736	334,529
Total full-time equivalent personnel	3.10	3.19

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	2 - 3	1 - 2
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	2.00	-
	2.00	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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	413,692	2,895	420,593
Receivables	117,028	85,403	129,159
Investments - Term Deposits	15,301	-	-
Total Financial assets measured at amortised cost	<u>546,021</u>	<u>88,298</u>	<u>549,752</u>

Financial liabilities measured at amortised cost

Payables	138,021	123,180	231,268
Borrowings - Loans	-	-	-
Finance Leases	51,632	41,018	25,894
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>189,653</u>	<u>164,198</u>	<u>257,162</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.

Tawhai School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$5,195 (excluding GST). The funding was spent on sporting endeavours.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAWHAI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 22, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. 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: *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 2020

School name:	Tawhai School, Stokes Valley, Lower Hutt		School Number:	3036
Strategic Goal:	<ul style="list-style-type: none"> • Ensure students are engaged and actively involved in their learning • Build a holistic philosophy of high expectations, engagement and continuous improvement for all to flourish. <ul style="list-style-type: none"> ○ We will analyse individual and aggregated achievement information to target student learning needs and make provisions for additional programmes and/or support. ○ We will work, in consultation with our Maori community, to ensure successful achievement outcomes for our Maori students. 			
Annual Goal:	We will accelerate the progress of identified cohorts so that their achievement is more equitable and in line with their peers.			
Target:	<ul style="list-style-type: none"> • Year 3 reading 83% (5 students have been identified as Target children. If they make accelerated progress and meet the expected level, as well as all the other students within the cohort progressing to meet expectations, 53/64 83% of Year 3's would be At or Above by the end of the year). • Maori Maths school wide 80% (6 students have been identified as Target children. If they make accelerated progress and meet the expected level, as well as all the other students within the cohort progressing to meet expectations, 45/55 80% of Maori students would be At or Above by the end of the year). • Year 5 writing 75% (4 students have been identified as Target children. If they make accelerated progress, and all meet the expected level, as well as all the other students within the cohort progressing to meet expectations, 53/69 75% of Year 5's would be At or Above by the end of the year). 			
Background Information:	<ul style="list-style-type: none"> • Year 2 (EOY 2019) reading currently 74% (this is significantly lower than end of Year 1) • Maori Maths (EOY 2019) school wide 68% • Year 4 (EOY 2019) writing 68% 			
Actions:	<ul style="list-style-type: none"> • We attempted to address the challenges of providing rich programmes and catering for individual needs during COVID - teachers explored a variety 			

- of ways to communicate and support the children e.g., zoom workshops, emails, google classroom.
- Teachers spent time at the start of the year to get to know their learners, their culture and identity, interests and needs.
- Teacher inquiries were formulated after scanning took place. Several teachers had inquiries exploring writing and mathematical pedagogies.
- Whanau were encouraged to attend and engage in both informal and formal school events.
- Teachers identified and monitored target children aligned to school targets.
- Teachers planned differentiated programmes for individual learners.
- Teachers worked collaboratively to cater for learners needs - co-teaching, shared planning etc
- Intervention programmes supported the acceleration of students - Reading Recovery, Quick 60 and Spring into Maths
- Reading together programme was provided for parents in term 3. Whanau reading volunteers were invited to participate in the Reading Together Programme, 3 attended and completed the training.
- Target students were prioritised for whanau reading programme
- A range of effective pedagogies were discussed at team meetings.
- Deliberate acts of teaching were promoted e.g., modelling, scaffolding, explaining, telling, thinking aloud, direct teaching.
- Groupings for instructional work were fluid and workshoping were promoted.
- PAT was used as the formal assessment tool - we did have intentions of using PACT but this was not implemented following COVID.
- Assessment schedules were aligned to expected levels of achievement (which are aligned to NZC)
- Teachers ensured there is a variety of authentic contexts covering different genres and problem-solving opportunities
- Teachers ensured materials were available for learners to explore and consolidate their understanding
- Tuakana Teina/ buddy work was promoted
- Moderation of writing provided some school wide exemplars.
- The Lead Maths teacher provided an explicit maths programme for Term 3 which was supported by the NZ maths website.

What Happened:

Reading

Our goal was to have 83% of our year 3 students working at or above the expected level in Reading. To do this we selected 5 students to shift from below to at.

The end of year data showed **88% were at or above**. Not only did we meet our target, but we exceeded it by (5%).

From the 5 students we targeted:

- 4 students are now working at the expected NZ Curriculum level (AK, JK, CG, LT).
- 1 student is still reading below the expected NZ Curriculum level (HD).
- Whilst (HD) had Reading Recovery and made good progress, this was not sufficient to reach the expected curriculum level.

Challenges:

- Ensuring the students continue to read regularly at home over the 6-week Christmas period so they don't get a drop off in reading levels in 2021. Home reading books were sent home in the September holidays and this was well supported.

Maths

79% of Maori are At or Above in Maths.

Our goal was to have 80% of all our Maori students working at or above the expected level in mathematics.

The end of year data showed **79% were at or above**. Unfortunately, we fell short of our target by 1%, but at the middle of the year only 61% were at or above and a bigger group of target students were identified.

Midyear the target group was extended from 6 students to 12. Of the 12 selected 7 are now at expected level, 3 are no longer at our school and 2 are still below expected level.

Challenges:

- New children started that had high needs and needed to be added to the target group.
- Children withdrawn for the Spring into Maths programme were missing other class learning
- Holiday work was provided for all children on the programme but not always supported

Writing

Our goal was to have 75% of our year 5 students working at or above the expected level in writing. To do this we selected 4 students to shift from below to at.

The end of year data showed **74% were at or above**. Unfortunately, we fell short of our target by 1%.

From the 4 students we targeted:

- All 4 target students are now working at the expected NZ Curriculum level (FG, LW, HS, MT).

Challenges:

- Some of the students continue to show a lack of motivation to write and they also do not believe that they are good at writing.
- The poor attendance of some students has made it difficult to support them with their learning on a regular basis.
- Need to better strengthen the home/school partnership to better support and engage these students in the writing process.

Planning for next year:

- As reflected in our 2021 Annual Plan,
 - The delivery of the Tawhai School Curriculum will ensure consistency of practices.
 - Collaboration with whanau and real time reporting processes will ensure more quality and timely information is shared with parents,
 - Reflecting on the 2020 data our priority areas for 2021 will be:
 - **Mathematics**
 - We have set a target of 80% of our Year 6 cohort to be At or Above expected levels.
 - At the end of 2020 72% of Year 5 students were At or Above the expected level. 18 children were Below.
 - To achieve the target of 80%, 5 children will need to move from below to at and the children currently at expected level will need to be monitored to ensure they do not fall below.

<ul style="list-style-type: none"> ■ Reading <ul style="list-style-type: none"> • We have set a target of 75% of our Year 2 cohort to be achieving at or above the expected benchmarks (these align with the NZC). <ul style="list-style-type: none"> ○ At the end of 2020, 60% of year 1's were working At or Above the expected NZC level. A total of 18 students were Below (40%). ○ To achieve the target of 75% 7 children will need to move from Below to At, and the students currently at expected level will need to be monitored to ensure they do not fall below. • We have set a target of 80% of our Year 2-6 Maori cohort to be achieving at or above the expected benchmarks (these align with the NZC). <ul style="list-style-type: none"> ○ At the end of 2020, 21% of Maori students in years 1-5 were working below the expected NZC level. A total of 10 students were below. Despite showing an increase in achievement levels Maori recorded the highest % of students below in Reading compared to any other ethnicity. One student has since left Tawhai ○ To achieve the target of 80% 1 student will need to move from Below to At, and the students currently at expected level will need to be monitored to ensure they do not fall below. ■ Writing <ul style="list-style-type: none"> • We have set a target of 75% of our Year 2 cohort to be achieving at or above the expected benchmarks (these align with the NZC). <ul style="list-style-type: none"> ○ At the end of 2020 60% of year 1's were working At or Above the expected NZC level. A total of 17 students were Below (40%). Despite showing an increase in achievement levels Maori recorded the highest % of students below in Writing compared to any other ethnicity. ○ To achieve the target of 75% 7 students will need to move from Below to At, and the students currently at expected level will need to be monitored to ensure they do not fall below. • We have set a target of 75% of our Year 2-6 Maori cohort to be achieving at or above the expected benchmarks (these align with the NZC). <ul style="list-style-type: none"> ○ At the end of 2020, 29% of Maori students in years 1-5 were working below the expected NZC level. A total of 14 students were Below. One student has since left Tawhai. ○ To achieve the target of 75% 2 students will need to move from Below to At, and the students currently at expected level will need to be monitored to ensure they do not fall below. ■ These targets will be closely monitored by DP/AP who will ensure programmes are supporting these children to accelerate their learning.

<p>Strategic Goal:</p>	<p>Our Learning Ensure students are engaged and actively involved in their learning</p> <p>Our Future Creating a future focused culture that enables our students to be innovative, creative, adaptive, digitally safe global citizens.</p>
<p>Annual Goal:</p>	<p>Engagement/Inquiry - <i>New Pedagogies for Deep Learning (NPDL) will be implemented throughout the school reflecting all 4 quadrants</i></p>

Background Information:

Where we are at: In 2019 we started our NPDL journey with a small group of schools from the Upper Hutt Cluster. The professional development last year was attended by the lead team only (DP, AP and P). This professional development involved workshops facilitated by Core Education, visits to schools, webinars etc. The lead team then facilitated staff development, mainly around the 4 quadrants and the 6 c's, however most of the knowledge still sits at the SLT level.

What we did and what happened:

NPDL

- All staff attended TOD at Fergusson Intermediate prior to the beginning of the school year which had a variety of workshops including NPDL and the DGT curriculum
- Lead teachers attended NPDL workshops, SLT have viewed and discussed webinars
- Follow-up staff meeting - reviewed 6'c, 4 quadrants, focus was around how we can deepen the learning; NZ Hub was also introduced and access to the Global Hub provided to staff.
- Planning teams selected one of the 6C's that best fits their inquiry and these were shared with their respective teams.
- Updated teacher and student 6C Deep Learning Progressions have been shared with staff. Guidance was also been given around how teachers can access these on the Hub.
- During lockdown TOD via Zoom was held with the aim of leveraging off our Covid 19 experience. We focused on how Covid 19 had impacted on us, i.e., our family, school, local community, globally. Teachers looked at the Deep Learning progressions, selected 1-2 C's and statements (dimensions) that resounded with them regarding Covid 19. Examples of how they could be incorporated into the team inquiry were recorded and provided the basis for the remainder of the inquiry unit.
- The Educa Real Time Reporting Schedule was amended due to the Covid 19 lockdown period and the teachers were only required to comment on the 6 'C' that was the team's focus.
- The NPDL conference was not able to go ahead face to face but was carried out via Zoom. Lead teacher presented a part of the Tawhai journey as part of the Cluster presentation at the conference.
- A new planning format was adopted for the post Covid planning. Nga Manu are following this but Nga Kukari have reverted back to their pre NPDL planning format. More support and guidance is required around unit planning. In addition, further sharing of pedagogies that deepen the learning is also required by the team.
- Lead teachers met with teachers to discuss NPDL practices and pedagogies covered to date. Support and guidance is also being provided as required.
- The School Conditions rubric was completed and showed progress in most areas.
- The rubrics were used for assessment for the first time.
- Teachers are showing a better understanding of the 6 C's and how they are incorporated throughout everything.
- 5 teachers attended the NPDL online conference.
- All children had an NPDL update on Educa as part of our reporting to parents' process.
- A draft curriculum statement for Inquiry was formulated.
- Initial unit ideas were gathered from staff meeting feedback. Teachers were asked to add their ideas, comments or questions to the initial ideas and considered which dimension of the 6 C's would work best for the inquiry.
- The display in the staffroom has been updated and assessment and reflection examples have been added to support teachers with this process.
- This also includes student self-assessment examples.
- Celebrations was a successful inquiry and staff are starting to feel more comfortable with the rubrics and deep learning.
- Some great examples of student reflection have been collected to be shared.
- All staff shared an NPDL comment with parents through Educa.
- The school submission for moderation was presented at the November NPDL workshop and we received feedback on how to improve on this. We

- were also provided with a range of submissions from other schools in the Upper Hutt Cluster which will provide us with good examples when preparing for our next submission in 2021.
- The teachers and students are becoming more knowledgeable of the 6 C's (character, citizenship, collaboration, creativity, communication, critical thinking) as the rubrics are unpacked with the students. We are also seeing movement from 'limited evidence' to 'emerging' and/or 'developing' in our pre- and post-assessment data.
 - Teachers and students are developing more of a shared language around NPDL.
 - Additional support and guidance will be required around planning next year to ensure the learning is 'deep'.
 - Educa posts were done for NPDL in term 4 focusing on either Critical thinking or Collaboration.
 - DT leader attended termly professional development workshops on the Digital Technology Curriculum and facilitated workshops with teachers.
 - 8 teachers attended Digital Technology 2 cohort sessions (4 Year 0-3 teachers and 4 Year 4-8 teachers). The feedback from these sessions was very positive - teachers were provided with hands-on activities and ideas for implementing the new DT curriculum. There was a sharing back session to the rest of the staff.
 - All staff have been given an iPad or chrome tablet with appropriate tools preloaded to support the upload of photos for Educa and use of the school management system (Edge).
 - Lead teacher attended the UH cluster meetings to begin to explore the PD plan for 2021.

Planning for next year:

- As reflected in the 2021 Annual Plan, the delivery of the Tawhai School Curriculum will ensure consistency of practices.
- New staff will need to be brought up to speed on NPDL.
- Continue to upskill teachers about the use of Educa. Provide scaffolding for teachers with on time reporting pilot.
- Leveraging digital
 - needs to include explicit teaching of devices management and care, including maintenance, logging on, file storage and respect
 - continue to develop confidence implementing the new curriculum. Ensure teachers have a shared understanding of the expectations for the year levels and aspects of computational thinking are evident in planning

Strategic Goal:	<u>Our Environment</u> Provide a safe emotional and physical environment that celebrates diversity and promotes inclusiveness
Annual Goal:	Hauora Through a range of culturally responsive practices we will support the self-regulation and Hauora of students and staff.
Background Information:	In 2019 teachers were using the Te Whare Tapa Wha model in their classrooms, implementing Kura Ahurea and a variety of Culturally Responsive practices were evident. In Term 3 we took part in the MOE/MOH pilot of the Alert Programme to support self-regulation.

	<p>Evaluation of the pilot reflected teachers had a good understanding of the programme, however confidence and the embedding of practices needed to be a future focus.</p> <p>What we did and what happened:</p> <ul style="list-style-type: none"> ● Culturally Responsive practice team leader attended Kura Ahurea workshops and Kaitiaki hui. ● Reading together programme was implemented in Term 3 with 15 parents attending - last workshop in term 4. ● Post Covid we focused on re-settling and re-introducing our behaviour routines/programmes. Staff have re-visited Alert vocab (engines) and techniques for “calming” - getting just right. ● In term 3 Footsteps Dance provided an opportunity to enhance children’s wellbeing and confidence and in term 4 yoga was introduced to support children’s wellbeing. ● A great day of celebrations for Matariki. The students really enjoyed this and the staff found this an easy plan to follow. Collaborating between a senior and junior class was a good way to re-introduce tuakana teina. ● Kura Ahurea Google site is now up and running and this is a working doc. A clear and easy way to follow the programme. ● Cultural calendar has been created and now we need to build up the folders and add all this to the Kura Ahurea site - so all in one place. ● We purchased the Hikairo Schema doc for cultural responsiveness in schools. ● Students participated in the Upper Hutt Cultural Festival which was a fantastic experience. ● Values T-shirts were presented to children at assembly - this was a lovely celebration with parents attending. ● Karen and Dave attended the Silverstream school powhiri / mihi whakatau. Plan is in place for 2021. ● A template is being designed as we speak and this is in the budget for 2021. Te reo wall display to be re-jigged next year. Kapa Haka 2021 to look at what will happen. ● School waiata is being sung in many classes. ● Kura Ahurea is well underway - taumata 2.3 and 2.4 will be rolled out in 2021. ● Tawhai school is a major contributor to the kaitiaki network. ● Staff participated in the UBRS (understanding behaviour and responding safely) workshop. This was facilitated by 3 MOE staff and supported teachers to see the alignment with Alert and PB4L practices. This led to a conversation around teaching expected behaviours and the need to ensure we all have a clear understanding about how we can “teach” our school values. A matrix was co-constructed with staff about what each value looks like in a variety of contexts. From here a set of simplified signs were developed with support from students e.g. a sign in the playground reads, “ Hiki wairua - engine speed, stop, breath, calm, think.” ● Teachers have had ongoing teacher development to implement the Alert programme - we had confirmation that the pilot is to continue until June 2021 and are currently working with MOE and DHB about what this will look like. ● Guidelines for responding to behaviour were piloted - red card, green cards ● Peer Mentor System will be provided leadership opportunities to senior students
	<p>Planning for next year:</p> <ul style="list-style-type: none"> ● As reflected in the Annual Plan, <ul style="list-style-type: none"> ○ The delivery of the Tawhai School Curriculum will ensure consistency of practices. ○ The senior leadership team inquiry will explore aspects of a Tawhai School Wellbeing framework ● The Behaviour Plan continues to be a working document as we make connections with Alert and the Restorative Practice we will be exploring in 2021. ● Greeting Po at the 2 gates - planning and whanau engagement/marae (protocols around this) - look into this (possible 2-year journey) ● Alert - Tier 2 - what does this look like at Tawhai

- Edge- explore behaviour tracking system
- Staff will participate in the Maori Achievement Collaborative
- PB4IL/Hauroa/ICT - How does the digital curriculum impact on student wellbeing/safety?

BOT 2020 Key Improvement Strategies to Achieve Strategic Vision

Our Learning	Our Environment
<ul style="list-style-type: none"> ➤ Review and continued management of enrolment scheme <i>This has been working well on a termly basis. Board to discuss the possibility of removing the enrolment scheme for 2021. The rationale for an enrolment scheme is to manage the risk of overcrowding. With our increased capacity, this is unlikely to happen.</i> ➤ Develop an understanding of the role of Learning support coordinators <i>LSC attended a Board meeting with a presentation to advise the Board of her role. Principal has attended many meetings and assisted with the employment of these positions. BOT chair attended a meeting explaining the expectations of the LSCs.</i> ➤ Be involved with the Springboard Trust Programme. <i>Principal has participated in, and completed this programme with great success.</i> ➤ Reflect on the benefits of the use of Educa and Real time reporting <i>Working well. Will take time to get all teachers reporting in real time but will be greatly beneficial for our whanau.</i> ➤ Develop knowledge of Culturally Responsive Practises (attend NZSTA workshops) <i>Lead teacher and other leadership staff have attended many hui to continue knowledge. BOT chairperson attended the Hautu workshop. Principal visited schools in Rotorua and had meetings with Kim Nikora (MAC). Board is starting the Hautu review process.</i> 	<p>Our Environment</p> <ul style="list-style-type: none"> ➤ Allocate extra MOE funding and oversee property project- canopy cover and astro turf for court area. <i>Funds were allocated but there was a hold up with the tendering process which is currently happening.</i> ➤ Implement goals as outlined and reviewed in 5YA Continue to support enviro school projects <i>Supported initiatives to provide a safe, positive, respectful and inclusive environment.</i> <i>Explored opportunities to celebrate diversity and recognise cultural differences.</i>

Our Partnerships

- Continue to explore ways of promoting parent and stakeholder engagement
Springboard Trust supported this with the use of various tools e.g gap analysis
- Explore the LSC role
LSC presented a slide show at the BOT meeting to share her role
- Keeping informed of progress to Upper Hutt Cluster strategic goals
As reflected in BOT meeting minutes
- Promoting ongoing relationships with ECE's and intermediates
Closer relationships are being established to support transitions. Coherent Pathways workshops have been attended
- Fostering relationships with local businesses
Affected by COVID - some positive feedback for future support (particularly in regards to camp)
- Supporting school community gala event and PTSG activities
COVID, activities that did go ahead were well supported

Our Future

- Consider succession planning and induction
Induction document is in the BOT folder - we need to continue to add to this.
- Digital Technology curriculum - keep updated with how this is being implemented
Some information passed on in the Principal Report - BOT curriculum reviews were affected by COVID.
- Strategic plan development - working with stakeholders and the Springboard Trust programme to formulate a strategic plan for 2021 - 2024 (within that finance and resource allocation linked to 10YPP)
Strategic plan has been completed for 2021-2023