



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAWHAI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Tawhai School (the School). The Auditor-General has appointed me, Hamish Anton, 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 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 27 May 2022. This is the date at which our opinion is expressed.

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

Basis 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 for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

Deloitte.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. 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 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Hamish Anton
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

TAWHAI SCHOOL

Annual Report - For the year ended 31 December 2021

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TAWHAI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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: 04 939 0412

School Email: admin@tawhai.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

Tawhai School

Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Angela Whitmarsh
Full Name of Presiding Member

Karen Poole
Full Name of Principal


Signature of Presiding Member


Signature of Principal

27.05.22
Date:

27.05.22
Date:

Tawhai School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	2,669,873	2,644,417	2,652,108
Locally Raised Funds	3	78,999	76,100	59,832
Interest Income		1,483	-	2,661
		<u>2,750,355</u>	<u>2,720,517</u>	<u>2,714,601</u>
Expenses				
Locally Raised Funds	3	54,348	22,000	13,888
Learning Resources	4	1,982,478	1,969,390	1,891,186
Administration	5	150,848	167,471	147,923
Finance		3,503	1,345	2,996
Property	6	401,125	529,516	488,147
Depreciation	10	88,647	91,328	91,457
Loss on Disposal of Property, Plant and Equipment		157	-	246
		<u>2,681,106</u>	<u>2,781,050</u>	<u>2,635,843</u>
Net Surplus / (Deficit) for the year		69,249	(60,533)	78,758
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>69,249</u>	<u>(60,533)</u>	<u>78,758</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,010,370	896,840	926,865
Total comprehensive revenue and expense for the year		69,249	(60,533)	78,758
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	4,747
Equity at 31 December		1,079,619	836,307	1,010,370
Retained Earnings		1,079,619	836,307	1,010,370
Equity at 31 December		1,079,619	836,307	1,010,370

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	725,926	269,488	413,692
Accounts Receivable	8	144,129	129,159	117,028
GST Receivable		16,761	5,177	4,832
Prepayments		15,227	2,944	21,837
Investments	9	-	-	15,301
		<u>902,043</u>	<u>406,768</u>	<u>572,690</u>
Current Liabilities				
Accounts Payable	11	166,447	231,268	138,021
Revenue Received in Advance	12	80	-	17,252
Provision for Cyclical Maintenance	13	18,667	33,377	-
Finance Lease Liability	14	17,224	15,391	16,333
Funds held for Capital Works Projects	15	218,023	-	3,725
		<u>420,441</u>	<u>280,036</u>	<u>175,331</u>
Working Capital Surplus/(Deficit)		481,602	126,732	397,359
Non-current Assets				
Property, Plant and Equipment	10	638,378	720,078	675,018
		<u>638,378</u>	<u>720,078</u>	<u>675,018</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	19,757	-	26,708
Finance Lease Liability	14	20,604	10,503	35,299
		<u>40,361</u>	<u>10,503</u>	<u>62,007</u>
Net Assets		<u>1,079,619</u>	<u>836,307</u>	<u>1,010,370</u>
Equity		<u>1,079,619</u>	<u>836,307</u>	<u>1,010,370</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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		727,407	712,061	734,781
Locally Raised Funds		62,163	72,500	71,267
Goods and Services Tax (net)		(11,929)	-	345
Payments to Employees		(354,185)	(368,325)	(355,799)
Payments to Suppliers		(276,787)	(549,232)	(379,378)
Interest Paid		(3,503)	(1,345)	(2,996)
Interest Received		1,588	-	2,556
Net cash from/(to) Operating Activities		144,754	(134,341)	70,776
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	261
Purchase of Property Plant & Equipment (and Intangibles)		(49,190)	-	(54,549)
Purchase of Investments		-	-	(15,301)
Proceeds from Sale of Investments		15,301	-	-
Net cash from/(to) Investing Activities		(33,889)	-	(69,589)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,747
Finance Lease Payments		(12,929)	(16,764)	(13,928)
Funds Administered on Behalf of Third Parties		214,298	-	1,093
Net cash from/(to) Financing Activities		201,369	(16,764)	(8,088)
Net increase/(decrease) in cash and cash equivalents		312,234	(151,105)	(6,901)
Cash and cash equivalents at the beginning of the year	7	413,692	420,593	420,593
Cash and cash equivalents at the end of the year	7	725,926	269,488	413,692

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 2021

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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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 13.

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 10.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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) 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.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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 Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) 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.

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.

l) 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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from 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 students, should the School be unable to provide the services to which they relate.

p) 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.

q) 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.

r) 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) 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.

t) 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.

u) 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.

v) Budget Figures

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

w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	615,969	628,055	610,586
Teachers' Salaries Grants	1,691,150	1,614,290	1,598,962
Use of Land and Buildings Grants	239,791	318,066	335,637
Other MoE Grants	122,963	84,006	106,923
	2,669,873	2,644,417	2,652,108

The school has opted in to the donations scheme for this year. Total amount received was \$53,850.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	10,917	9,000	10,623
Fees for Extra Curricular Activities	54,944	28,500	31,019
Trading	-	100	23
Fundraising & Community Grants	13,138	38,500	18,167
	78,999	76,100	59,832
Expenses			
Extra Curricular Activities Costs	54,348	22,000	12,806
Fundraising & Community Grant Costs	-	-	1,082
	54,348	22,000	13,888
	24,651	54,100	45,944

Surplus for the year Locally raised funds

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	66,997	100,850	64,102
Library Resources	612	750	153
Employee Benefits - Salaries	1,888,699	1,827,290	1,802,655
Staff Development	26,170	40,500	24,276
	1,982,478	1,969,390	1,891,186

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,723	6,146	5,847
Board Fees	4,215	6,000	4,545
Board Expenses	4,525	5,400	5,441
Communication	16,307	16,200	16,022
Consumables	14,377	21,000	15,805
Operating Lease	107	-	623
Legal Fees	1,380	1,800	1,298
Other	13,959	17,100	9,461
Employee Benefits - Salaries	67,365	71,325	67,579
Insurance	7,730	8,500	7,382
Service Providers, Contractors and Consultancy	14,160	14,000	13,920
	150,848	167,471	147,923

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	14,575	17,500	15,255
Cyclical Maintenance Provision	11,716	15,000	(3,927)
Grounds	14,358	27,200	15,624
Heat, Light and Water	10,384	17,000	12,651
Rates	1,201	1,800	1,377
Repairs and Maintenance	18,265	45,250	23,091
Use of Land and Buildings	239,791	318,066	335,637
Security	5,662	5,500	3,574
Employee Benefits - Salaries	85,173	82,200	84,865
	401,125	529,516	488,147

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% 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. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	725,926	269,488	313,458
Short-term Bank Deposits	-	-	100,234
Cash and cash equivalents for Statement of Cash Flows	725,926	269,488	413,692

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

Of the \$725,926 Cash and Cash Equivalents \$232,642 is held by the School on behalf of the Ministry of Education. These funds have been provided from the Ministry as part of the school's SIP funding. (The School Investment Package (SIP) provides most state schools with one-off funding to help them with property projects.)

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	5,481	-	107
Banking Staffing Underuse	-	17,504	-
Interest Receivable	-	-	105
Teacher Salaries Grant Receivable	138,648	111,655	116,816
	144,129	129,159	117,028
Receivables from Exchange Transactions	5,481	-	212
Receivables from Non-Exchange Transactions	138,648	129,159	116,816
	144,129	129,159	117,028

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	15,301
Total Investments	-	-	15,301

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021	\$	\$	\$	\$	\$	\$
Building Improvements	434,920	-	-	-	(25,586)	409,334
Furniture and Equipment	138,825	35,739	(87)	-	(28,313)	146,164
Information and Communication Technolog	41,762	12,113	(70)	-	(15,113)	38,692
Leased Assets	51,033	2,975	-	-	(17,119)	36,888
Library Resources	8,478	1,338	-	-	(2,516)	7,300
Balance at 31 December 2021	675,018	52,165	(157)	-	(88,647)	638,378

The net carrying value of equipment held under a finance lease is \$36,888 (2020: \$51,033)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	538,544	(129,210)	409,334	538,544	(103,624)	434,920
Furniture and Equipment	406,064	(259,900)	146,164	378,300	(239,475)	138,825
Information and Communication Technolog	201,863	(163,171)	38,692	234,702	(192,940)	41,762
Leased Assets	65,034	(28,146)	36,888	78,317	(27,284)	51,033
Library Resources	114,420	(107,120)	7,300	113,082	(104,604)	8,478
Balance at 31 December	1,325,925	(687,547)	638,378	1,342,945	(667,927)	675,018

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	11,268	102,650	3,792
Accruals	6,723	3,405	3,508
Employee Entitlements - Salaries	138,648	111,655	116,816
Employee Entitlements - Leave Accrual	9,808	13,558	13,905
	<u>166,447</u>	<u>231,268</u>	<u>138,021</u>
Payables for Exchange Transactions	166,447	231,268	138,021
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>166,447</u>	<u>231,268</u>	<u>138,021</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Student Income in Advance	80	-	3,714
Grant Income in Advance	-	-	7,828
MOE Grants in Advance	-	-	5,710
	<u>80</u>	<u>-</u>	<u>17,252</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	26,708	18,377	43,235
Increase to the Provision During the Year	11,715	15,000	11,715
Adjustment to the Provision	1	-	(15,642)
Use of the Provision During the Year	-	-	(12,600)
Provision at the End of the Year	<u>38,424</u>	<u>33,377</u>	<u>26,708</u>
Cyclical Maintenance - Current	18,667	33,377	-
Cyclical Maintenance - Term	19,757	-	26,708
	<u>38,424</u>	<u>33,377</u>	<u>26,708</u>

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	19,997	15,391	19,714
Later than One Year and no Later than Five Years	24,659	10,503	41,822
Future finance charges	(6,828)	-	(9,904)
	<u>37,828</u>	<u>25,894</u>	<u>51,632</u>
Represented by			
Finance lease liability - Current	17,224	15,391	16,333
Finance lease liability - Term	20,604	10,503	35,299
	<u>37,828</u>	<u>25,894</u>	<u>51,632</u>

15. 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.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
	Refurbish Blocks 1,2,3	(10,578)	-	10,578	-	-
	Blk 3 Refurbishment	14,303	-	(14,303)	-	-
	LSC Office	-	74,250	(88,869)	-	(14,619)
	SIP Outdoor Covered Sports Court	-	232,640	(47,200)	-	185,440
	LSM Fencing	-	47,202	-	-	47,202
	Totals	<u>3,725</u>	<u>354,092</u>	<u>(139,794)</u>	<u>-</u>	<u>218,023</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	232,642
Funds Due from the Ministry of Education	(14,619)
	<u>218,023</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
	Refurbish Blocks 1,2,3	(10,578)	-	-	-	(10,578)
	Special Need Modification (2017)	(1,093)	-	1,093	-	-
	Blk 3 Refurbishment	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>

16. 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.

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	4,215	4,545
<i>Leadership Team</i> Remuneration	363,112	354,191
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	367,327	358,736

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance committee (2 members) and Property committee (6 members) that met 12 and 12 times respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

Other Employees

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

	2021 FTE Number	2020 FTE Number
Remuneration \$000 100 - 110	3.00	2.00
	3.00	2.00

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$82,500 contract for the LSC Office as agent for the Ministry of Education. This project is fully funded by the Ministry and \$74,250 has been received of which \$88,869 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$260,725 contract for the SIP Outdoor Covered Sports Court as agent for the Ministry of Education. This project is fully funded by the Ministry and \$232,640 has been received of which \$47,200 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$54,646 contract for the LSM Fencing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$47,202 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$442,711 contract for the Refurbish Blocks 1,2,3 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$442,711 has been received of which \$453,289 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$276,180 contract for the Blk 3 Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$276,180 has been received of which \$261,877 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

21. 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

	2021	2021 Budget (Unaudited)	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	725,926	269,488	413,692
Receivables	144,129	129,159	117,028
Investments - Term Deposits	-	-	15,301
Total Financial assets measured at amortised cost	870,055	398,647	546,021

Financial liabilities measured at amortised cost

Payables	166,447	231,268	138,021
Finance Leases	37,828	25,894	51,632
Total Financial Liabilities Measured at Amortised Cost	204,275	257,162	189,653

22. Events After Balance Date

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

23. Comparatives

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

Tawhai School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Angela Whitmarsh	Presiding Member	Elected	Sep 2022
Karen Poole	Principal		
Dominic Wright	Parent Representative	Elected	Sep 2022
Jaydy Marsh	Parent Representative	Elected	Sep 2022
Raewyn Lummis	Parent Representative	Elected	Sep 2022
Dave Whiteman	Staff Representative	Elected	Sep 2022
Stephen Kyle	Staff Representative	Elected	Sep 2022

Tawhai School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$5,263 (excluding GST). The funding was spent on sporting endeavours.



69 Glen Road
Stokes Valley
Tele: (04) 563 6329
admin@tawhai.school.nz

Friday 27 May 2022

Hamish Anton
Deloitte Limited
Chartered Accountants
PO Box 1990
WELLINGTON 6011

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2021

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Tawhai School (the School) for the year ended 31 December 2021 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2021; and
 - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2021; and
 - the 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.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and

- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2021. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully



27.05.22

Presiding Member



27.05.22

Principal



Analysis of Variance 2021

School name:	Tawhai School, Stokes Valley, Lower Hutt	School Number:	3036
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Strategic Goal:	Engage and empower the teachers to make the Tawhai School Curriculum thrive
Annual Goal:	<p>1a. Implement the Tawhai School Curriculum</p> <p>1b. Design and deliver a professional development plan to build teacher practice</p> <p>1c. Build lead teacher capacity to review and continuously improve the curriculum</p>
Target:	<p>1a. An increase in staff confidence (a shift from "don't feel confident" to "very confident" using the NPDL Teacher Self-Assessment tool).</p> <p>1b. A shift across to the right on the Learning Conditions Rubric</p> <p>1c. 80% of curriculum team actions are completed</p>
Background Information:	In 2020 we co-designed our draft Local Curriculum with the expectation that the curriculum would be implemented in 2021.
<u>Actions we planned:</u> 1a.	<ul style="list-style-type: none"> ● Expo launch of Local Curriculum with school community ● Support teams to have shared understanding of Tawhai School Curriculum by initiating discussions in team/staff meetings regarding programmes/content. ● Provide opportunities for staff to collaborate and develop programmes that are engaging and provide deep learning. ● Ensure support staff have a shared understanding of main elements of the curriculum. ● Develop Teaching Inquiry (a framework that teachers use to help them learn from their practice and build greater knowledge). <ol style="list-style-type: none"> 1. Introduce teacher requirements under the new Professional Growth Cycle guidelines 2. Teachers formulate inquiries based on an aspect of the Local Curriculum and aligned to self-assessment. 3. Structures of meetings will allow for teachers to collaborate across levels 4. Develop and embed coaching models as part of the new professional growth cycle. <p>1b.</p> <ul style="list-style-type: none"> ● An annual outline for PD is formulated for the key pedagogies reflected in our curriculum that involve UHC and outside agencies <ul style="list-style-type: none"> ○ Deep Learning

- Digital Technologies
 - Culturally Responsive Practice - MAC
 - ALERT - Tier 2
 - PB4L
 - Restorative Practises
 - SLT develops termly plans for PD for staff led sessions and staff/team meetings are allocated.
 - Teachers engage in all Professional Development and teacher led staff meeting sessions.
 - Lead Teachers engage in workshops/hui and facilitate the teacher led staff meetings.
- 1c
- Curriculum teams
 - Formulate termly goals.
 - Review goals at the end of each term.
 - Draft budgets for the following year developed based on future needs/requirements.
 - Provide individual support for teachers (linked to TAI).
 - Collaborate across teams where appropriate
 - BOT reviews will be presented reflecting Evaluation indicators
 1. Schedule of curriculum reviews devised.
 2. Evaluation indicators selected by the team.
 3. Team presents a review to BOT according to schedule.
 4. Curriculum teams share reviews at staff meetings.

What happened? What were the outcomes?

1a.

- On preparation day, teachers collaborated to put together some very informative displays that reflected the beliefs and pedagogies in our curriculum. These were shared with the community at our well attended Whanau Picnic.
 - Parents engaged with teachers and asked questions as they walked through the expo.
 - Teams had frequent discussions throughout the year around curriculum content and collaborative planning. DP worked alongside teachers to support their understanding of deep learning pedagogies.
 - The NPDL Teacher Self-Assessment was carried out in Term 4 (not Term 3 as per schedule) due to the Covid-19 Lockdown in Term 3. A positive shift in teacher confidence is evident in all areas of the quadrants (LP, LE, PP, LD) from the baseline data taken in 2020. The comparison data has also been represented in bar graph format, rather than as a percentage increase, as this format did not accurately reflect the increase in the teachers' confidence.
 - The co-designed professional growth cycle was followed. Teachers shared the outcomes of their inquiries which were collated onto a shared document. Teachers met with the principal and reflected on the quality practises that we had agreed on in Term 1. Next steps in regards to the standards were identified as well as thoughts about the teacher inquiries - what were the successes, challenges and future directions.
- 1b.
- A PLD plan was in place, however some of the PLD outlined in our plan had dropped off throughout the year - this included DGT and NPDL. A MAC hui was also cancelled.
 - The SLT reviewed the School Conditions Rubric in November and there has been a positive shift across the rubric from 'Emergent' to 'Accelerating' in the areas of:
 - Vision and Goals
 - Collaborative Culture
 - Deepening the Learning

However minimal shift is evident in 'Leadership' which remains in the 'Emergent' category. Unfortunately, no progress has been made in the area of 'New Measures and Evaluation'.

1c.

- Curriculum teams met to review goals at the end of each term and formulate budgets for 2022. To date, a number of goals set by Curriculum Teams have been accomplished (approximately 70%, however COVID did have an impact on some actions).
- Individual support has also been provided throughout the year to teachers around their TAI's.
- Curriculum leaders prepared and presented BOT reports: Maths, Literacy, SENCO, LSC, Culturally Sustaining Practise and Mutukaraoa.

Thoughts for next year:

1a. To support teacher collaboration, next year there will be weekly hui time set aside for 'hub teachers' to work together, plan and troubleshoot. This will also provide an opportunity for teacher inquiries to be more collaborative.

1b. PLD for 2022 will enhance teacher capability in the following areas:

- Implementing our local curriculum
 - Continued development of culturally sustaining practices which includes:
 - MAC
 - Kura Ahurea
 - Education Perfect to support confidence in Te Reo
 - Matua Whatiri's programmes
 - Deep Learning pedagogies which include:
 - Professional development in writing with Verity Short (Years 4-6)
 - Accelerated Learning in Literacy (MOE - Years 2/3)
 - Integrated inquiry support (internal - supported by NPD lead teacher)
 - Mathematics (internal- supported by Maths's lead teacher)
 - Restorative Practices/PB4L/Alert (some external and internal support by PB4L lead teacher).

1c. Curriculum teams will include student voice (student leaders will be aligned and allocated to these areas)

Strategic Goal:	2. Empower our children to flourish by taking risks and action in their learning
Annual Goal:	2a: Explore aspects of a wellbeing framework
Background Information:	In the past few years, we have been exploring a number of programmes to enhance wellbeing e.g., Alert, PB4L, Restorative Practises, culturally sustaining practises Te Whare Tapa Wha etc. A framework will ensure we have clarity and cohesion to support the Tawhai School community to see how these programmes and practises support the pathway to achieving our school vision.
Actions we planned:	<p>SLT to undertake an inquiry into Wellbeing</p> <p>This will be based on the spiral of inquiry and supported by external coaching</p> <ol style="list-style-type: none"> 1. What is going on for our learners? 2. How do we know?

<p>Part of the inquiry will be to</p> <ul style="list-style-type: none"> ○ Collate whanau and student voice ○ Curriculum teams to provide professional readings/research for staff ○ Discuss/research our understanding as staff of Wellbeing - what is important to us (what does that word mean) to support a schoolwide shared understanding. ● Review learner licence criteria ● Present our findings to the BOT ● Define roles and responsibilities of LSC and SENCO ● Collate number of children who have achieved their full learner licences ● Administer the wellbeing survey and identify key questions for measurement 	<p><u>What happened? What were the outcomes?</u></p> <ul style="list-style-type: none"> ● The SLT worked throughout the year on their individual inquiry into Hauora. The team has also been supported this term by Laura Snowden, who has provided external coaching. A summary of the year's work was shared with the BOT. ● Roles and responsibilities of LSC and SENCO were shared with the BOT as part of their review. Staff are becoming more familiar with the roles of the SENCO and LSC and this is working well. LSC/SENCO have undertaken considerable work around transitioning our special needs students in the last term. Coordinating regular meeting times between LSC and SENCO has not always been easy with teaching commitments and workloads. ● The number of children on their full licences increased marginally from 11 to 16. ● The wellbeing survey was administered at the very end of the year and has not been collated cluster wide. <p><u>Thoughts for next year:</u></p> <p>The 2 aspects we felt underpinned wellbeing was a sense of belonging and a strong self-belief. This year we unpacked the first aspect and next year we need to unpack the second. We will continue to work with our external coach and;</p> <ul style="list-style-type: none"> ▪ action the next steps identified in the review unpack the self-belief aspect and consider anything else (informed by surveys and parent consultation) have the framework ready to trial in term 2 of 2022. ● Continue to review the learner licence criteria and support teachers to implement this initiative. ● Review the Year 4 wellbeing survey results.
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Strategic Goal:	3. Nurture collaboration with whanau to enable active learning partnerships
Annual Goal:	3a. Implement real time reporting based on learning goals 3b. Grow whanau as continuously active partners in learning conversations
Target:	We have had a lot of support from whanau, particularly in the early stages of the children's learning journey. We know initiatives such as Mutukaroa have supported this. We want to explore ways that parents feel they can continue to contribute to their child's learning as they continue through the school. Reporting in real time (with effective and well communicated learning stories) has been an ongoing challenge which we are continuing to navigate.

Actions we planned:

3a

- Review parent comments and feedback from 2020 learning stories.
- Staff meeting to review the learning goal updates- Are we giving relevant and worthwhile information to parents?
- Teacher expectations will be set and processes and frequency of posts will be reviewed.
- Review real time reporting schedule
- Moderation of teacher stories, provide models/exemplar

3b

- Overview of Educa process is shared during the initial Mutukaroa learning conversation
- Parents will be invited to attend learning conversations in Term 1 and 3 to co-construct learning goals.
- Review how many parents are commenting on the goal updates.
- Communication reminding parents that they can use Educa to give feedback and ask further questions about their child's learning. This could also be discussed at Learning conversations.
- Review comments and feedback - Term 3 2021
- Parents are supported to be more active through programmes such as Reading together, Maths together

What happened? What were the outcomes?

3a and 3b

A sample of goals were moderated by the AP and support given where needed to refine the goals.

At a staff meeting examples of Educa learning stories were given.

The reporting schedule was shared with teachers.

Checklists were created to ensure coverage and to help spread the workload.

By midyear there were 1200 learning stories posted and 390 comments were made on the stories. This is 30% of the stories being commented on. This is an increase from last year. After monitoring the comments parents will often comment on one post rather than all three. The quality of the comments had improved with more specific comments made and also questions.

Parents are encouraged to comment on Educa posts through the school newsletter and when meeting with parents at Mutukaroa. The quality of comments has improved and shows a good understanding of the goal setting process for some parents.

Reading Together was not implemented this year, and we have yet to explore what Maths Together could look like.

Thoughts for next year:

- Teachers will be supported to write timely, well communicated learning stories related to the goals set.
- Parents will be supported to respond to the learning stories
- Having a termly focus for parent programmes e.g., Term 1 - Maths Together, Term 2 - Reading Together, Term 3 He Maori Ahau

Learning Targets

Maths

Target:

80% of our Year 6 cohort will be achieving at or above the expected benchmarks (these align with the NZC)

Background information (why we chose this target):

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.

Actions- what we did:

- All Year 3-6 children did the PAT maths test and they were analysed by NZCER to give teachers more information. The target children were identified. A group of "at risk" children were also identified. These are children who were achieving at expected levels at the end of 2020 but 2021 data shows they could possibly fall below without careful monitoring.
- Teacher Aide support was put in place to support classroom programmes. The teacher was encouraged to work with the group while the TA supported other children in the class.
- Teachers were supported to follow the Tawhai School maths plan to ensure coverage.
- ALIM teacher shared strategies and supported co-teaching programmes.
- Classroom teaching included group teaching, practice activities and opportunities to apply the knowledge. Teachers were encouraged to make use of materials to support learning.
- We intended to explore a "Maths Together" programme which will be a priority for 2022.
- We intended to explore a maths buddy programme Yr 5-6 and Yr 1-2 Tuakana Teina which will also be a priority for 2022.

What Happened:

Unfortunately, this target was **not achieved. 70%** of our Year 6 cohort were achieving at the expected level. **(-10% variance).**

A target group was selected at the beginning of the year and these students were provided with extra support in class. All of the target students made gains and 5/10 moved from below expected level to at expected level. Unfortunately, 3 students who were At expected level have slipped below, two of these students have low attendance (70% and 71%)
2 students started in Year 6 after term 2 and both are currently below expected level.
1 child below is ORS.

Thoughts for next year:

Explore possible cohorts to target - discuss getting standardised testing underway to get targets from there
Explore what assessments will be used to measure the shift
2 classes cross grouped for maths and this model had success in making a shift with target children. It would be good for this model to be shared and explored by other hubs.

Continue to explore other assessments e.g. PACT or Asttle maths

Writing

Target:

75% of our Year 2 cohort to be achieving at or above the expected benchmark (these align with the NZC).
75% of our Year 2-6 Maori cohort to be achieving at or above the expected benchmarks (these align with the NZC).

Background information (why we chose this target):

At the end of 2020 60% of year 1's was 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.

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.

Actions (what we did):

- A monitoring system was set up to track progress.
- Baseline data was collected and analysed using the asTTle rubrics.
- Literacy leader met with class teachers to discuss student needs and to provide support as required.
- Daily instructional writing was in place to support target children.
- TA support was provided in some classes.
- A resource was developed and made available to teachers to support the explicit writing of genres.
- A pilot group of teachers were supported to use the PACT tool for assessing children's writing.

What Happened:

The first target was achieved with 92% of our Year 2 cohort achieving at the expected level. (+17% variance)

A target group of 7 students was selected at the beginning of the year and these students received additional teacher aide and teacher support for two terms this year. All 7 identified students made progress and they are now working 'At' the expected curriculum level (4 students are currently working at 'Middle level 1', and 3 students are working at 'End level 1').

The second target in writing was also achieved with 85% of our Year 1-6 cohort achieving at the expected level. (+10% variance)

Fourteen Year 2-6 Maori students were working 'Below' the expected level at the beginning of the year. Five of these students have since left Tawhai. Of the remaining 9 students, 5 students are currently working 'At' the expected level. The remaining 4 students have made gains but unfortunately, they are still working 'Below' the expected end of year level.

<p>At the beginning of the year, two Maori students in Year 4 were identified as target students and these students were given additional teacher support with their writing. One of these target students has since left Tawhai and the remaining target student is now working 'At' the expected curriculum level.</p> <p><u>Thoughts for next year:</u></p> <p>Discuss possible cohorts to target - or should we get standardised testing underway and get targets from there? Explore assessments/standardised tests that will be used to measure the shift. PLD which includes Verity Short and ALL</p> <p>We could get a writing sample from all students (teams select a writing genre/topic) in the first or second week - from this the teachers could identify students who may require additional support (This might be more up to date and reliable than using the EOY teacher OTJ's).</p> <p>Could also do a spelling test, e.g., Peters Spelling Test.</p>	<p style="text-align: center;"><u>Reading</u></p> <p><u>Targets</u></p> <p>75% of our Year 2 cohort will be achieving at or above the expected benchmarks (these align with the NZC). 80% of our Year 2-6 Maori cohort will be achieving at or above the expected benchmarks (these align with the NZC).</p> <p><u>Background information (why we chose this target):</u></p> <p>At the end of 2020, 60% of year 1's was 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.</p> <p>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. Two students have 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</p> <p><u>Actions (what we did):</u></p> <ul style="list-style-type: none"> ● A monitoring system was set up to track progress. ● Daily instructional reading was in place to support target children. ● Home Reading was carefully monitored by teachers and supported by whanau. ● Some children received additional support via the Reading Recovery and Quick60 intervention programmes. ● TA support for reading programmes was available for 2 classes. ● A literacy implementation plan was developed and shared with teachers for feedback. ● Teachers continue to complete running records regularly on target students but more support is possibly required around making better use of the data provided.
<p><u>What happened:</u></p>	

Our first target was achieved with 89% of our Year 2 cohort achieving at the expected level. (+ 14% variance)

A target group of 7 students was selected at the beginning of the year and these students received additional teacher support with their reading, including being provided with additional books and resources to take home over the holiday breaks to ensure that they did not slip behind in their reading. A considerable amount of money was also spent on upgrading the school's reading resources to better support these students.

Three students received support via the Quick 60 Programme for 1 or 2 terms, and 2 students received Reading Recovery support.

Of the 7 identified Year 2 target students, all 7 students are now working 'At' the expected level (6 of the students are working at the 'End 1' level and one student is working at 'Middle 1').

Our second target was also achieved with 88% of our Year 1-6 cohort achieving at the expected level. (+8% variance)

Ten Year 2-6 Maori students were working 'Below' the expected level in Reading at the beginning of the year. Four of these students have since left Tawhai. Of the remaining 6 students, 5 students are currently working 'At' the expected level and 1 has made gains but unfortunately, they are still working 'Below' the expected end of year level. Two students received support via the Quick 60 Programme, 2 received Reading Recovery support, and 1 attended the Whanau Reading Programme.

A target group of 2 students were selected at the beginning of the year and these students received additional teacher support with their reading. Of the 2 identified target students, both have made gains and are now working 'At' the expected reading level.

Thoughts for next year:

Possible cohorts to target - or should we get standardised testing underway and get targets from there?
Assessments/standardised tests that will be used to measure the shift???

We could use STAR data collected at the EOY to identify possible targets or the March data this year. This is probably more reliable than the running record data.

Could also do BURT word reading test (raw score converts to equivalent reading age)

[Assessment/Resource/Map - Reading](#)