

# TATUANUI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

**Ministry Number:** 1983

**Principal:** Denise Jones

**School Address:** 4513 Whakahongi Road, RD4, Morrinsville, 3374

**School Postal Address:** 4513 Whakahongi Road, RD4, Morrinsville, 3374

**School Phone:** 07 889 5578

**School Email:** [tatuanui@tatuanui.school.nz](mailto:tatuanui@tatuanui.school.nz)

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Johan Van Ras	Chair Person	Elected June 2016	Jun-22
Denise Jones	Principal ex Officio	ex Officio	Jun-22
Beverley David	Parent Rep	Elected June 2019	Jun-22
Debby Davie	Parent Rep	Elected June 2016	Jun-22
Alton Valler	Parent Rep	Elected June 2016	Jun-22
Claire Luxton	Parent Rep	Elected March 2018	May-20
Robyn Hampton	Staff Rep	Elected June 2016	Jun-22

**Accountant / Service Provider:** Deloitte, Hamilton

# TATUANUI SCHOOL

Annual Report - For the year ended 31 December 2020

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
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 - 17	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Tatuanui 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.

*Johan Van Ras.*

Johan Van Ras

*Denise Jones*

Denise Jones

*Andreas*

Signature of Board Chairperson

*Denise Jones*

Signature of Principal

*31/05/2021*

Date:

*31/05/2021*

Date:

# Tatuanui School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	1,147,732	1,126,964	1,160,798
Locally Raised Funds	3	56,256	80,218	108,758
Interest income		1,229	2,500	3,247
Gain on Sale of Property, Plant and Equipment		20	-	275
		<u>1,205,237</u>	<u>1,209,682</u>	<u>1,273,079</u>
<b>Expenses</b>				
Locally Raised Funds	3	21,391	10,100	43,871
Learning Resources	4	815,331	828,275	814,347
Administration	5	90,532	95,796	87,770
Finance		597	-	544
Property	6	208,085	226,983	280,445
Depreciation	7	40,766	50,000	40,611
Loss on Disposal of Property, Plant and Equipment		8,207	-	5,177
		<u>1,184,909</u>	<u>1,211,154</u>	<u>1,272,764</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>20,328</b>	<b>(1,472)</b>	<b>315</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>20,328</u></u>	<u><u>(1,472)</u></u>	<u><u>315</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.

# Tatuanui School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>299,451</u>	<u>299,451</u>	<u>299,136</u>
Total comprehensive revenue and expense for the year		20,328	(1,472)	315
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>	22	<u>319,779</u>	<u>297,979</u>	<u>299,451</u>
Retained Earnings		319,779	297,979	299,451
Reserves		-	-	-
<b>Equity at 31 December</b>		<u>319,779</u>	<u>297,979</u>	<u>299,451</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.

# Tatuanui School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	156,402	115,011	122,265
Accounts Receivable	9	50,344	44,117	44,117
GST Receivable		-	2,142	2,141
Prepayments		10,430	7,210	7,210
Inventories	10	1,943	3,927	3,927
Investments	11	52,907	51,775	51,775
		<u>272,026</u>	<u>224,182</u>	<u>231,435</u>
<b>Current Liabilities</b>				
GST Payable		5,449	-	-
Accounts Payable	13	107,644	90,643	90,642
Revenue Received in Advance	14	1,276	-	-
Provision for Cyclical Maintenance	15	-	25,200	25,200
Finance Lease Liability - Current Portion	16	4,991	2,234	7,605
		<u>119,360</u>	<u>118,077</u>	<u>123,447</u>
<b>Working Capital Surplus/(Deficit)</b>		152,666	106,105	107,987
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	215,830	221,806	221,805
		<u>215,830</u>	<u>221,806</u>	<u>221,805</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	38,178	28,083	28,083
Finance Lease Liability	16	10,538	1,849	2,260
		<u>48,716</u>	<u>29,932</u>	<u>30,343</u>
<b>Net Assets</b>		<u>319,779</u>	<u>297,979</u>	<u>299,451</u>
<b>Equity</b>	22	<u>319,779</u>	<u>297,979</u>	<u>299,451</u>

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



# Tatuanui School

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		270,201	227,204	257,683
Locally Raised Funds		56,467	80,218	112,029
Goods and Services Tax (net)		7,591	-	(7,061)
Payments to Employees		(108,177)	(115,639)	(103,524)
Payments to Suppliers		(153,389)	(143,455)	(175,696)
Cyclical Maintenance Payments in the year		(2,956)	(2,300)	-
Interest Paid		(597)	-	(544)
Interest Received		1,442	2,500	3,211
Net cash from/(to) Operating Activities		70,582	48,528	86,098
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		20	-	4,783
Purchase of Property Plant & Equipment (and Intangibles)		(29,961)	(50,000)	(68,351)
Purchase of Investments		(1,132)	-	(51,775)
Net cash from/(to) Investing Activities		(31,073)	(50,000)	(115,343)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(5,372)	(5,782)	(9,993)
Funds Held for Capital Works Projects		-	-	5,485
Net cash from/(to) Financing Activities		(5,372)	(5,782)	(4,508)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>34,137</b>	<b>(7,254)</b>	<b>(33,753)</b>
Cash and cash equivalents at the beginning of the year	8	122,265	122,265	156,017
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>156,402</b>	<b>115,011</b>	<b>122,265</b>

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

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



# Tatuanui School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tatuanui 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 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.

#### **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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	5 years
Library resources	12.5% Diminishing value

#### **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 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.

#### **o) Revenue Received in Advance**

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

#### **p) 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).

#### **q) 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.

#### **r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **s) Budget Figures**

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

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

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



## 2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	251,293	201,413	224,064
Teachers' Salaries Grants	732,687	740,000	731,470
Use of Land and Buildings Grants	136,360	150,000	177,950
Other MoE Grants	27,392	35,551	27,314
	<u>1,147,732</u>	<u>1,126,964</u>	<u>1,160,798</u>

The school has opted in to the donations scheme for this year. Total amount received was \$21,150.

Other MOE Grants total includes additional COVID-19 funding totalling \$2,779 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	7,500	7,500	6,331
Activities	11,724	10,000	32,332
Trading	2,947	3,000	2,882
Fundraising	19,187	41,418	42,174
Other Revenue	14,898	18,300	25,040
	<u>56,256</u>	<u>80,218</u>	<u>108,758</u>
<b>Expenses</b>			
Activities	8,486	-	26,700
Trading	4,992	3,100	3,515
Fundraising (Costs of Raising Funds)	1,482	-	2,954
Transport (Local)	6,431	7,000	10,701
	<u>21,391</u>	<u>10,100</u>	<u>43,871</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>34,865</u>	<u>70,118</u>	<u>64,887</u>

## 4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	15,846	17,839	23,629
Information and Communication Technology	2,441	3,825	2,166
Library Resources	1,103	1,300	836
Employee Benefits - Salaries	788,264	797,621	777,774
Staff Development	7,677	7,690	9,942
	<u>815,331</u>	<u>828,275</u>	<u>814,347</u>



## 5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	4,833	4,308	7,455
Board of Trustees Fees	3,860	-	3,375
Board of Trustees Expenses	4,088	7,720	3,831
Communication	1,903	2,560	4,871
Consumables	7,580	12,840	4,746
Operating Lease	-	1,490	-
Other	1,686	900	3,038
Employee Benefits - Salaries	54,032	52,978	52,146
Insurance	6,164	7,000	4,899
Service Providers, Contractors and Consultancy	6,386	6,000	3,409
	<u>90,532</u>	<u>95,796</u>	<u>87,770</u>

## 6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	4,460	3,360	3,049
Consultancy and Contract Services	17,234	16,520	15,757
Cyclical Maintenance Provision	(12,149)	2,300	23,288
Grounds	8,777	9,600	7,188
Heat, Light and Water	8,203	9,306	10,576
Repairs and Maintenance	29,814	20,597	27,268
Use of Land and Buildings	136,360	150,000	177,950
Security	505	500	535
Employee Benefits - Salaries	14,881	14,800	14,834
	<u>208,085</u>	<u>226,983</u>	<u>280,445</u>

## 7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	1,656	2,045	2,482
Furniture and Equipment	7,155	8,836	6,043
Information and Communication Technology	14,286	17,641	16,387
Motor Vehicles	8,646	10,677	2,162
Leased Assets	5,423	6,355	9,528
Library Resources	3,600	4,446	4,007
	<u>40,766</u>	<u>50,000</u>	<u>40,611</u>

## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	100	100	100
Bank Current Account	139,178	102,422	109,676
Bank Call Account	17,124	12,489	12,489
Cash and cash equivalents for Statement of Cash Flows	<u>156,402</u>	<u>115,011</u>	<u>122,265</u>

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	178	389	389
Interest Receivable	149	362	362
Teacher Salaries Grant Receivable	50,017	43,366	43,366
	<u>50,344</u>	<u>44,117</u>	<u>44,117</u>
Receivables from Exchange Transactions	327	751	751
Receivables from Non-Exchange Transactions	50,017	43,366	43,366
	<u>50,344</u>	<u>44,117</u>	<u>44,117</u>

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	304	455	455
School Uniforms	1,639	3,472	3,472
	<u>1,943</u>	<u>3,927</u>	<u>3,927</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	52,907	51,775	51,775
Total Investments	<u>52,907</u>	<u>51,775</u>	<u>51,775</u>

## 12. Property, Plant and Equipment

2020	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	20,867		(5,642)		(1,656)	<b>13,569</b>
Furniture and Equipment	86,320	14,018	(501)		(7,155)	<b>92,682</b>
Information and Communication Technology	38,387	13,299	(224)		(14,286)	<b>37,176</b>
Motor Vehicles	41,070				(8,646)	<b>32,424</b>
Leased Assets	7,113	15,170	(1,595)		(5,422)	<b>15,266</b>
Library Resources	28,047	511	(245)		(3,600)	<b>24,713</b>
<b>Balance at 31 December 2020</b>	<u>221,805</u>	<u>42,998</u>	<u>(8,207)</u>	<u>-</u>	<u>(40,766)</u>	<u><b>215,830</b></u>

The net carrying value of equipment held under a finance lease is \$15,265 (2019: \$7,113)



	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Building Improvements	58,797	(45,228)	13,569
Furniture and Equipment	171,876	(79,194)	92,682
Information and Communication Technology	118,767	(81,591)	37,176
Motor Vehicles	43,232	(10,808)	32,424
Leased Assets	25,630	(10,364)	15,266
Library Resources	44,728	(20,015)	24,713
<b>Balance at 31 December 2020</b>	<b>463,030</b>	<b>(247,200)</b>	<b>215,830</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Building Improvements	24,950	-	(1,601)		(2,482)	20,867
Furniture and Equipment	80,257	15,070	(2,962)		(6,043)	86,320
Information and Communication Technology	45,605	9,615	(447)		(16,387)	38,387
Motor Vehicles	4,508	43,232	(4,508)		(2,162)	41,070
Leased Assets	15,146	1,496	-		(9,528)	7,113
Library Resources	31,790	432	(168)		(4,007)	28,047
<b>Balance at 31 December 2019</b>	<b>202,255</b>	<b>69,845</b>	<b>(9,686)</b>	<b>-</b>	<b>(40,611)</b>	<b>221,805</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements	70,954	(50,086)	20,867
Furniture and Equipment	185,663	(99,342)	86,320
Information and Communication Technology	145,353	(106,966)	38,387
Motor Vehicles	43,232	(2,162)	41,070
Leased Assets	36,125	(29,012)	7,113
Library Resources	44,608	(16,561)	28,047
<b>Balance at 31 December 2019</b>	<b>525,934</b>	<b>(304,128)</b>	<b>221,805</b>

### 13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	22,095	22,227	22,226
Accruals	12,979	11,050	11,050
Banking Staffing Overuse	13,513	9,760	9,760
Employee Entitlements - Salaries	57,035	43,366	43,366
Bank Over Draft	2,022	4,240	4,240
	<b>107,644</b>	<b>90,643</b>	<b>90,642</b>
Payables for Exchange Transactions	107,644	80,883	80,882
Payables for Non-exchange Transactions - Other	-	9,760	9,760
	<b>107,644</b>	<b>90,643</b>	<b>90,642</b>

The carrying value of payables approximates their fair value.

#### 14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	1,276	-	-
	<u>1,276</u>	<u>-</u>	<u>-</u>

#### 15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	53,283	53,283	29,995
Increase/ (decrease) to the Provision During the Year	(12,149)	2,300	23,288
Use of the Provision During the Year	(2,956)	(2,300)	-
Provision at the End of the Year	<u>38,178</u>	<u>53,283</u>	<u>53,283</u>
Cyclical Maintenance - Current	-	25,200	25,200
Cyclical Maintenance - Term	38,178	28,083	28,083
	<u>38,178</u>	<u>53,283</u>	<u>53,283</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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	4,991	2,234	7,605
Later than One Year and no Later than Five Years	10,538	1,848	2,260
	<u>15,529</u>	<u>4,082</u>	<u>9,865</u>

#### 17. Funds Held for Capital Works Projects

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

2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
	\$	\$	\$	\$	\$
Totals	-	-	-	-	-

#### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
<u>-</u>



	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Double Classroom Block A	<i>completed</i>	(2,158)	-	-	2,158	-
MOE 10YPP	<i>completed</i>	(3,327)	-	-	3,327	-
Totals		(5,485)	-	-	5,485	-

## 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	3,860	3,375
Full-time equivalent members	0.13	0.28
<i>Leadership Team</i>		
Remuneration	237,767	215,202
Full-time equivalent members	2	2
Total key management personnel remuneration	241,627	218,577
Total full-time equivalent personnel	2.13	2.28

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

### Principal 1

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

	2020 Actual	2019 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	120-130
Benefits and Other Emoluments	3 to 4	3 to 4
Termination Benefits	-	-

### Other Employees

There are no other employees with remuneration greater than \$100,000 (2019: none)

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

## 20. 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.

## 21. Commitments

### (a) Capital Commitments

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

(Capital commitments at 31 December 2019: \$nil)

### (b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating lease contracts.

(Operating commitments at 31 December 2019: \$nil)

## 22. 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.

## 23. 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	156,402	115,011	122,265
Receivables	50,344	44,117	44,117
Investments - Term Deposits	52,907	51,775	51,775
Total Financial assets measured at amortised cost	<u>259,653</u>	<u>210,903</u>	<u>218,157</u>

**Financial liabilities measured at amortised cost**

Payables	107,644	90,643	90,642
Finance Leases	15,529	4,083	9,865
Total Financial Liabilities Measured at Amortised Cost	<u>123,173</u>	<u>94,726</u>	<u>100,507</u>

**24. Events After Balance Date**

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

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF TATUANUI SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Tatuanui School (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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 17, 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 10 June 2021. This is the date at which our opinion is expressed.

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

**Basis of opinion**

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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## **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Analysis of Variance Report and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

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

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

A handwritten signature in black ink, appearing to read "Paul Lawrence".

Paul Lawrence  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Hamilton, New Zealand

# Analysis of Variance Reporting



<b>School Name:</b>	Tatuanui		<b>School Number:</b> 1983																																																							
<b>Strategic Aim:</b>	Teaching and Learning: Focus 1 Focus on Learning and Achievement within an integrated curriculum with an emphasis on priority learners and ESOL.																																																									
<b>Annual Aim:</b>	Develop all learners (students & teachers) who; <ul style="list-style-type: none"> <li>actively participate in their learning with a developing 'growth mindset'</li> <li>have a growth mindset</li> <li>experience success</li> <li>grow their capacity and capability</li> <li>participate and contribute respectfully, collaboratively (cooperatively) and collegially (relationships)</li> </ul>																																																									
<b>Target:</b>	<p><b>Curriculum Targets:</b></p> <p><b>Writing:</b></p> <ul style="list-style-type: none"> <li>To lower the number of students who are AT RISK of not Achieving/Progressing (Below Expectation) from 19 students to 8.</li> </ul> <p><b>Reading:</b></p> <ul style="list-style-type: none"> <li>To lower the number of Year 2 students who are AT RISK of not Achieving/Progressing (Below Expectation) from 8 students to 3.</li> </ul> <p><b>Maths:</b></p> <ul style="list-style-type: none"> <li>To move the 13 students who are AT RISK of not Achieving/Progressing (Below Expectation) to achieving AT Expectation.</li> </ul>																																																									
<b>Baseline Data:</b>	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Well Below/ Not progressing / achieving</th> <th colspan="2">Below AT RISK of Not progressing / achieving</th> <th colspan="2">At expectation</th> <th colspan="2">Above Expectation</th> <th colspan="2">At/Above expectation</th> </tr> <tr> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> </tr> </thead> <tbody> <tr> <td><b>Writing</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>All:133</b></td> <td>10</td> <td>8%</td> <td>19</td> <td>14%</td> <td>80</td> <td>60%</td> <td>24</td> <td>18%</td> <td>104</td> <td>78%</td> </tr> <tr> <td><b>Boys:56</b></td> <td>8</td> <td>14%</td> <td>24</td> <td>43%</td> <td>21</td> <td>38%</td> <td>3</td> <td>5%</td> <td>24</td> <td>43%</td> </tr> </tbody> </table>					Well Below/ Not progressing / achieving		Below AT RISK of Not progressing / achieving		At expectation		Above Expectation		At/Above expectation		Number	%	Number	%	Number	%	Number	%	Number	%	<b>Writing</b>											<b>All:133</b>	10	8%	19	14%	80	60%	24	18%	104	78%	<b>Boys:56</b>	8	14%	24	43%	21	38%	3	5%	24	43%
	Well Below/ Not progressing / achieving		Below AT RISK of Not progressing / achieving			At expectation		Above Expectation		At/Above expectation																																																
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MINISTRY OF EDUCATION  
 2. Piliak-piliak waluya

# Tātaritanga raraunga

Reading	Well Below/ Not progressing / achieving		Below AT RISK of Not progressing / achieving		At expectation		Above Expectation		At/Above expectation	
	Number	%	Number	%	Number	%	Number	%	Number	%
Yr 2:										
17 chn	2	8%	8	35%	11	48%	2	9%	13	57%

Maths	Well Below/ Not progressing / achieving		Below AT RISK of Not progressing / achieving		At expectation		Above Expectation		At/Above expectation	
	Number	%	Number	%	Number	%	Number	%	Number	%
All:										
133	8	6%	43	30%	95	71%	17	13%	112	84%



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>● use of inquiry</li> <li>● pld internal/external</li> <li>● CoL WSL _ CHallenge A</li> <li>● DP release to work with teachers 4 times a term</li> <li>● TA support - learning</li> <li>● TA support behaviour</li> <li>● resilience focus growth mindset</li> <li>● writing - goals</li> <li>● IY Course - 2 teachers</li> <li>● monitoring of target chn</li> <li>● Focused dialogue and class visits to ensure consistent across the school practices</li> <li>● researched/trialled different strategies around student agency</li> <li>● Parent Education Meeting- Casey the Caterpillar- handwriting programme- link to writing process</li> <li>● resources were purchased - reading material, prime maths, apps specific for home/school practice</li> <li>● focused teacher dialogue &amp; professional readings were provided/facilitated with a variety of expert personnel and colleagues</li> </ul>	<p>We achieved our target in Reading.</p> <p>We did not reach our targets in writing or maths because some students moved from 'At' to 'Below' (at risk) - they could not sustain their progress to be 'At' by the end of the year.</p> <p>Teachers were more focused on strategy needs teaching - 'what's the most important thing I need to do right now to make a difference'.</p> <p>Teachers and students became more able to articulate specific learning goals /intentions &amp; success criteria</p> <p>Learners started articulating about resilience in connection to their situation / challenge</p> <p>There were some observable changes in learning behaviours and attitudes across the school</p> <p>Senior school developed the 'weekly challenge' which was given to students in maths (basic facts) Learners could see their own progress/achievement. This helped self motivation</p> <p>The book fair/auction - chn traded minutes reading for \$'s of which they could spend at the end of the year on books to keep. The books</p>	<p>The targets were not realistic</p> <p>Students coming into the school were below expectation which altered the cohort</p> <p>We had some students who were 'not progressing/achieving', move to being 'at risk of not achieving' which was progress but not accelerated progress.</p> <p>Issues with at risk students was attendance, negative attitude to learning, inappropriate in class behaviour, medication issues, anxiety issues</p> <p>Teachers are not still confident in making an accurate OTJ.</p> <p>Student no readiness for learning - (emotional/social/academic) who have a lack of self belief</p> <p>The homework programme is not consistent. Some families support this while others do not.</p> <p>Teachers 'put the fun into learning' which 'hooked' students who were reluctant learners</p> <p>COVID 19 had an impact - and ongoing impact for some of our at risk students re truancy</p> <p>Assessments of Oral Language is showing many children are starting school with limited Language Processing and Phonological Awareness knowledge</p>	<p>School (Board/Staff) dialogue about expectations around targets in setting these so they are challenging but realistic</p> <p>The teacher has to make the right decision as to where a teacher OTJ's a child who is 'just' at but not secure, not independent, ...</p> <p>In preparation for learning - I am learning to ... in order to ... conversations between the teacher and the student = collaborative learning</p> <p>PD how to assess using e-STTle rubric across the school</p> <p>Parent education evenings = progression of writing throughout the school - streamlining systems and getting parents on board</p> <p>WSL - focus on teacher pedagogy &amp; Student agency (CoL Lever of Change) &amp; Strategic Plan 2021-2123)</p> <p>Review funding sources for supporting our learners who have been identified</p> <p>Train teachers in Oral Language teaching</p>



MINISTRY OF EDUCATION

Te Kaitiaki Take Kōwhiri

# Tātaritanga raraunga

<ul style="list-style-type: none"> <li>• There was an expectation that the school vision and values were more explicit in practice</li> <li>• There was a holistic focus on developing the whole child- physically, mentally, emotionally, and socially and an expectation that wellbeing &amp; engagement creative ideas were developed by teachers to get mileage in reading</li> <li>• Principal reviewed teacher target learners progress every 5 weeks &amp; reported progress stages within the principals report</li> </ul>	<p>were new books purchased by the teacher. Chn became more engaged in thinking critically and in problem solving through authentic learning opportunities and challenges</p>	
<p><b>Planning for next year:</b></p>		
<p>Targets for 2021:  <b><i>In literacy and numeracy 86% of our At Risk students will make progress and move up 1 year level.</i></b>  <b><i>In writing we want to raise the percentage of boys achieving at and above expectation from 43% (beginning 2021) to 60%</i></b>          Make application for MOE PLD with an external facilitator to support teacher development and pedagogy          Make application for URF for identified students for teacher aide funding support          Leadership team undertaken professional development around leading the strategic / annual plan effectively to achieve strategic goals          Budget is directed by needs analysis          SENCO - organise for some realise for this role and support developing professional relationship with external agencies to plan for teacher / student progress and achievement</p>		

# Analysis of Variance Reporting



<b>School Name:</b>	Tatuanui School	<b>School Number:</b>	1983
<b>Strategic Aim:</b> <b>Analysis repo</b>	<p><b>SCHOOL CULTURE Focus 2</b> <b>Embrace and Embed -</b></p> <p><b>*Our Mission Statement:</b> "A Rural School Making a Difference" Reaching our full potential as 21<sup>st</sup> Century Learners</p> <p><b>*Our Vision</b> that all learners will be: Self-motivated, Resilient, Problem Solvers, Communicators &amp; Collaborators</p> <p><b>* Our Values - we 'caRe':</b> caring, attitude, respectful, responsible, enviro 'kids'</p> <p><b>*Non Curriculum Target:</b> Resilience ~ Learning to be Resilient To increase the number/percentage of children who are able to demonstrate skills &amp; strategies to overcome challenges.</p> <p><b>*Haurora - Health &amp; Wellbeing -</b> caring for all learners (socially, physically, environmentally, intellectually, spiritually and emotionally).</p> <p><b>*EnviroSchools</b> kaupapa remains positive and we sustain our GreenGold status.</p>		
<b>Annual Aim:</b>			
<b>Target:</b>	<ul style="list-style-type: none"> <li>To increase the numbers (evidenced) of children who are able to demonstrate skills &amp; strategies to overcome challenges.</li> </ul>		
<b>Baseline Data:</b>	<p>2019: Our students generally seemed reluctant to move beyond their comfort zones and would easily give up. Staff perceived that many children did not have, or engage strategies to be resilient. Our thinking was that if we taught 'how' to be resilient then children may achieve more academically, physically and socially and have greater learner agency.</p> <p>2020: Our students are less reluctant however still need guidance to engage strategies in resiliency cross curriculum and in their everyday wellbeing within the whole school environment. Home feedback has been that many of the children are starting to talk about trying to be more resilient and some are able to explain what that might look like independently. It is not consistent across the school.</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>1. The Principal undertook the Springboard Trust Leadership Programme</p> <p>The school vision of empowered 21st century learners was reviewed, embedded and along with the values of the school became a focal point with the culture of learning at the school and reinforced the Tātuanui child which defines how we are a rural school making a difference.</p> <p>2. Resilience target within authentic contexts of learning (Swimming). Resilience was the designated non curriculum target through the authentic context of swimming as a measurable outcome BUT ensure it is integrated into all learning areas at every opportunity.</p> <p>3. We continued our journey - a Collaborative teacher inquiry with the main focus still on resilience. Funding will be targeted to teacher PLD. WSL focus will be on teacher efficacy. They will focus on using inquiry to build belief and effectiveness and make worthwhile changes in their teaching which will impact student learning. A heavy focus will be on resiliency.</p> <p>4. Student leadership group re-established</p>	<p>1. The school refocused on the school vision and completed a 3 year strategic plan and road map for the 2021-2023 period.</p> <p>2. Aquatic target: 10/18 targeted students moved from lacking resilience/ needing teacher support to demonstrating resilience. (5 males 5 females). 8/18 students moved from lacking resilience/ needing teacher support to demonstrating more resilience with teacher guidance. (6 males 2 females).</p> <p>3. Teachers focused on the skills/strategies of resiliency &amp; identified what it looked like in everyday life. This was then aligned with curriculum progress, monitoring and achievement. Evidence seen in planning, school documentation, meeting minutes, observations</p> <p>4. Student Leaders (SL) &amp; the Principal met weekly. Focus: Student Voice. Each week we met to discuss things of importance or interest that would have an impact on our children. Student leaders talked with visitors to the school e.g. Matamata Piako Council, ERO, Fonterra, &amp; facilitators. SL's assisted in the playground talking with students about strategies to be safer (around specifically identified students who could not self regulate behaviour) avoiding confrontation and facilitating collaboration in the playground. As a result our student leaders displayed greater responsibility, maturity, and said they felt valued sharing their ideas and thinking.</p>	<p>1. All stakeholders were identified and actively engaged in the development of the strategic plan. It is 'owned' by all, measurable,</p> <p>2. Teachers focused on resiliency with the next step to achieve individual goals rather than on the focus on teaching content. Students were seen and heard to be challenging themselves.</p> <p>3. We planned and undertook specific work around a collaborative teacher inquiry and regularly shared understanding, and progress. The focused Within School Leader who was being mentored in coaching leadership role. She developed strong reflective practice as a result</p> <p>4. We believe it happened because the students were empowered to be decision makers, thinkers / problem solvers and developed skills in communication and collaboration.</p>	<p>1. 2021 will see the implementation of the new 3 year strategic plan. The Leadership team will engage with the Springboard Trust to the implementation phase. This focus should help drill down.</p> <p>2. Resilience across curriculum. Developing setting goals with students - for students</p> <p>Look into further developing teacher and introducing student use of the SMS system of goal setting, monitoring and assessment</p> <p>3. Deepen the professional dialogue/practice of inquiry with individual teachers to improve student learning outcomes</p> <p>4. Continue the Principal Chat Group with student leaders. This is a designated time commitment but invaluable in working toward our strategic goals and ultimately our school Vision.</p>
<p><b>Planning for next year:</b></p>			
<p>Undertake the Springboard Trust Leadership team programme to build on the work undertaken 2020. Have WSL teacher 2020 apply for the WSL position for 2021 and continue the leadership work around this within the school. Focus annual plan for 2021 on the goal of deepening and further strengthening the collaborative Learning culture for all learners. Apply for funding to engage an external facilitator to 'mentor/coach' the WSL and further develop teachers through targeted PLD</p>			

# Analysis of Variance Reporting



<b>School Name:</b>	Tatuaniui	<b>School Number:</b>	1983
<b>Strategic Aim:</b> <b>Analysis repo</b>	<b>Provide a safe, up-to-date learning &amp; teaching environment for all learners (Focus 3)</b>		
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>*Health &amp; Safety is paramount in consideration of and for all learners through good practice, monitoring and self review.</li> <li>*Provide a learning and teaching environment that is well resourced to effectively support educational opportunities for all learners.</li> <li>*Effectively manage the Budget through forecasting, prioritising &amp; spending.</li> </ul>		
<b>Target:</b>	<ul style="list-style-type: none"> <li>• Demonstrate good practice, monitor, and self review pertaining to Health and Safety of all learners.</li> <li>• Provide a learning &amp; teaching environment that is well resourced to effectively support educational opportunities for all learners.</li> <li>• Effectively manage budget through forecasting, prioritising &amp; spending.</li> </ul>		
<b>Baseline Data:</b>	<ul style="list-style-type: none"> <li>• 'Business as usual' Health and Safety compliances were adhered to</li> <li>• Policy and Procedures were school designed and implemented however it was time consuming for the Board and Principal in keeping up with legislative changes &amp; best practice in policy</li> <li>• The school was using our own policy/procedures and documentation. There was concern about keeping track of changing legal acts etc and keeping current with requirements</li> <li>• Building A (a major area of the school - classrooms and library) was planned for demolition and rebuild. The environment is single cell structures.</li> <li>• Budgets were generic documents based on previous years spending. Class budgets were minimal and curriculum budgets were not targeted to identified needs.</li> </ul>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>1. Lockdown had a huge impact on our health and safety protocols and procedures for health and safety. We adhered to all directives and ran the school programmes effectively.</p> <p>2. The Board and Teachers reviewed our SMS &amp; researched alternative systems</p> <p>3. <i>School Docs</i> was purchased to replace the schools policy and procedures</p> <p>4. Researched MLE's, appointed a project manager, completed a concept design for the demolition and replacement of Building A</p> <p>5. Refined financial systems to better reflect the schools actual position, needs &amp; requirements</p>	<p>1. We were well placed to go to a digital platform for learning through COVID19. Feedback has been overwhelmingly positive from parents/caregivers on the effort and work teachers did for their children. (End of Year Parent Survey, verbal feedback, letters/cards to teachers) Positive &amp; closer working relationships between home and school developed</p> <p>2. The school changed SMS to HERO and undertook PD for teachers</p> <p>3. The principal was tasked with going through the setup process to ensure policies incorporated the schools uniqueness so policies were relevant and meaningful to our school</p> <p>4. MLE's were researched, all stakeholders were actively engaged in the ideas from which a basic concept design was completed. The project however was not completed in 2020 as planned</p> <p>5. An accountant on the Board (elected member) worked with the school to refine systems, develop knowledge, understanding and skills in finance of the school</p>	<p>1. This happened as we had become a google school working in the cloud. We had completed 2 years of a MOE funded externally facilitated PLD with a focus on digital fluency. The transition from face to face was seamless. Teachers and students were digitally fluent.</p> <p>2. The school wanted a system that would enable greater sense of purpose and flexibility to further develop to meet school requirements</p> <p>3. The Board was concerned with relevant changes to parts of legislation that they would be unable to keep abreast of. It was also a concern that policy review was taking up a major portion of Board meeting times rather than having the focus on student learning.</p> <p>4. Difficulty with sourcing the required funding for the project and delays re COVID19 contributed to the stalling of the project</p> <p>5. The accountant had 'ownership' in wanting the best for the school and was prepared to put in time and energy to grow relevant Staff/Board knowledge and skills</p>	<p>1. Our systems and processes worked effectively. Communication was regular and ongoing. Perhaps we would look at a school wide streamlined system of working, e.g. senior classes used google slides, middle school classes used dojo and juniors were different again. While it suited classes and teachers - it was not as easy for parents with children in multiple classes getting to learn 3 different systems. Systems for lending school devices may be reviewed i.e. - parents not logging on using their google accounts for personal use</p> <p>2. continue to develop knowledge and skills in the use of HERO for teachers, students and finally parents</p> <p>3. Ensure that the 3 year review cycle is followed and the in depth annual self review is undertaken</p> <p>4. Liaise with MOE to get the project to tender asap, and building project completed 2021. Continue research into MLE/ play based learning, collaborative teaching in preparation to work effectively in the new Building A.</p> <p>5. Further develop relationships with school/Board/PTA to initiate projects in the best interest of the children and strengthen to knowledge and understanding of systems and processes that are up to date, relevant and meaningful</p>
<p><b>Planning for next year:</b></p> <p>Upgrade &amp; modernise our learning environment - complete Building A project - Provide a safe and authentic learning environment within and outside the classroom - initiate 2021, Identify and Spend SIF by Nov 2021, upgrade / replace furniture to support the MLE</p> <p>Develop the learning environment as an authentic learning context - Source external funding opportunities for school projects, facilitate the development of science/technology in action both within the school and within the wider community</p>			



## TATUANUI SCHOOL

A rural school making a difference

### STATEMENT ON KIWISPORT FUNDING

2020

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020 the school received total Kiwisport funding of \$2100 (excluding gst).

The only funding spent this year was on petrol to enable staff members to take a group of children who otherwise would not attend to and from a swimming sport/tryathlon event.

Due to the restrictions of COVID 19 the remaining funds have been tagged to an identified project that the Board, PTA, staff and children have planned for the future.

This tagged project is a school led project 'Bikes in schools'. We will be working closely with Sport Waikato. The project identified in 2020 falls within our Strategic Plan (2021-2023).

This funding is important in facilitating sporting experiences for our students and enable equitable opportunities for all.

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