

# TATUANUI SCHOOL

Annual Report - For the year ended 31 December 2021

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# Tatuanui 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.

*Johan Van Ras*

Johan Van Ras

*Denise Jones*

Denise Jones

*Johan Van Ras*

Signature of Board Chairperson

*Denise Jones*

Signature of Principal

Date:

*27/7/2022*

Date:

*27/7/2022*

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

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	1,090,295	1,118,327	1,147,732
Locally Raised Funds	3	57,148	85,100	56,256
Interest Income		667	700	1,229
Gain on Sale of Property, Plant and Equipment		-	-	20
		<u>1,148,110</u>	<u>1,204,127</u>	<u>1,205,237</u>
<b>Expenses</b>				
Locally Raised Funds	3	16,588	8,000	21,391
Learning Resources	4	805,985	849,138	815,331
Administration	5	92,915	93,172	90,532
Finance		562	-	597
Property	6	204,851	224,681	208,085
Depreciation	11	43,250	35,000	40,766
Loss on Disposal of Property, Plant and Equipment		22,076	-	8,207
		<u>1,186,227</u>	<u>1,209,991</u>	<u>1,184,909</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>(38,117)</b>	<b>(5,864)</b>	<b>20,328</b>
<b>Other Comprehensive Revenue and Expense</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>(38,117)</u></b>	<b><u>(5,864)</u></b>	<b><u>20,328</u></b>

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		319,779	325,642	299,451
Total comprehensive revenue and expense for the year		(38,117)	(5,864)	20,328
<b>Equity at 31 December</b>		281,662	319,778	319,779
Retained Earnings		281,662	319,778	319,779
Reserves		-	-	-
<b>Equity at 31 December</b>		281,662	319,778	319,779

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	91,014	154,380	154,380
Accounts Receivable	8	55,144	50,344	50,344
GST Receivable		1,012	-	-
Prepayments		11,481	10,430	10,430
Inventories	9	2,903	1,943	1,943
Investments	10	53,448	52,907	52,907
Funds held for Capital Works Projects	16	781	-	-
		<u>215,783</u>	<u>270,004</u>	<u>270,004</u>
<b>Current Liabilities</b>				
GST Payable		-	5,449	5,449
Accounts Payable	12	80,550	105,622	105,622
Revenue Received In Advance	13	-	1,276	1,276
Provision for Cyclical Maintenance	14	24,429	-	-
Finance Lease Liability	15	7,208	5,351	4,991
		<u>112,187</u>	<u>117,698</u>	<u>117,338</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>103,596</b>	<b>152,306</b>	<b>152,666</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	<u>225,722</u>	<u>215,829</u>	<u>215,830</u>
		<u>225,722</u>	<u>215,829</u>	<u>215,830</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	37,657	38,178	38,178
Finance Lease Liability	15	10,000	10,178	10,538
		<u>47,657</u>	<u>48,356</u>	<u>48,716</u>
<b>Net Assets</b>		<u><u>281,662</u></u>	<u><u>319,778</u></u>	<u><u>319,779</u></u>
<b>Equity</b>		<u><u>281,662</u></u>	<u><u>319,778</u></u>	<u><u>319,779</u></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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		246,830	220,678	270,201
Locally Raised Funds		55,678	85,100	56,467
Goods and Services Tax (net)		(6,461)	-	7,591
Payments to Employees		(121,884)	(124,066)	(110,199)
Payments to Suppliers		(162,768)	(152,413)	(153,389)
Payments Maintenance Payments		-	-	(2,956)
Interest Paid		(562)	-	(597)
Interest Received		661	700	1,442
<b>Net cash from/(to) Operating Activities</b>		<b>11,494</b>	<b>29,999</b>	<b>68,560</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	20
Purchase of Property Plant & Equipment (and Intangibles)		(68,323)	(30,000)	(29,961)
Purchase of Investments		(541)	-	(1,132)
<b>Net cash from/(to) Investing Activities</b>		<b>(68,864)</b>	<b>(30,000)</b>	<b>(31,073)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(5,215)	-	(5,372)
Funds Administered on Behalf of Third Parties		(781)	-	-
<b>Net cash from/(to) Financing Activities</b>		<b>(5,996)</b>	<b>-</b>	<b>(5,372)</b>
<b>Net increase/(decrease) In cash and cash equivalents</b>		<b>(63,366)</b>	<b>-</b>	<b>32,115</b>
Cash and cash equivalents at the beginning of the year	7	154,380	154,380	122,265
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>91,014</b>	<b>154,380</b>	<b>154,380</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 2021

#### 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 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 14.

###### 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 11.



**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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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 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
Board Owned Buildings	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **k) 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.

**l) 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.

**m) 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

**n) 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.

**o) 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.

**p) 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.

**q) 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.

**r) Budget Figures**

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

**s) 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	239,410	195,690	251,293
Teachers' Salaries Grants	718,734	740,000	732,687
Use of Land and Buildings Grants	109,942	150,000	136,360
Other MoE Grants	22,209	32,637	27,392
	<u>1,090,295</u>	<u>1,118,327</u>	<u>1,147,732</u>

The school has opted in to the donations scheme for this year. Total amount received was \$20,100.

## 3. Locally Raised Funds

Local funds raised w/ithin the School's community are made up of:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	11,672	26,300	7,500
Fees for Extra Curricular Activities	8,380	22,500	11,724
Trading	2,502	-	2,947
Fundraising & Community Grants	21,124	22,000	19,187
Other Revenue	13,470	14,300	14,898
	<u>57,148</u>	<u>85,100</u>	<u>56,256</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	7,134	-	8,486
Trading	509	-	4,992
Fundraising and Community Grant Costs	598	-	1,482
Other Locally Raised Funds Expenditure	8,347	8,000	6,431
	<u>16,588</u>	<u>8,000</u>	<u>21,391</u>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<u>40,560</u>	<u>77,100</u>	<u>34,865</u>

## 4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	25,871	25,744	15,846
Information and Communication Technology	2,942	5,250	2,441
Library Resources	1,227	1,200	1,103
Employee Benefits - Salaries	766,180	806,229	788,264
Staff Development	9,765	10,715	7,677
	<u>805,985</u>	<u>849,138</u>	<u>815,331</u>



## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	3,518	4,250	4,833
Board Fees	3,360	3,900	3,860
Board Expenses	4,028	4,720	4,088
Communication	1,969	2,026	1,903
Consumables	8,202	9,140	7,580
Operating Lease	-	1,536	-
Other	4,736	550	1,686
Employee Benefits - Salaries	54,167	55,050	54,032
Insurance	6,404	6,000	6,164
Service Providers, Contractors and Consultancy	6,531	6,000	6,386
	<u>92,915</u>	<u>93,172</u>	<u>90,532</u>

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	2,720	3,640	4,460
Consultancy and Contract Services	18,007	16,616	17,234
Cyclical Maintenance Provision	23,908	2,300	(12,149)
Grounds	8,786	9,000	8,777
Heat, Light and Water	10,281	10,938	8,203
Repairs and Maintenance	11,265	15,417	29,814
Use of Land and Buildings	109,942	150,000	136,360
Security	2,308	470	505
Employee Benefits - Salaries	17,634	16,300	14,881
	<u>204,851</u>	<u>224,681</u>	<u>208,085</u>

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	92,832	156,402	156,402
Bank Overdraft	(1,818)	(2,022)	(2,022)
Cash and cash equivalents for Statement of Cash Flows	<u>91,014</u>	<u>154,380</u>	<u>154,380</u>



## 8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	1,648	178	178
Interest Receivable	155	149	149
Teacher Salaries Grant Receivable	53,341	50,017	50,017
	<u>55,144</u>	<u>50,344</u>	<u>50,344</u>
Receivables from Exchange Transactions	1,803	327	327
Receivables from Non-Exchange Transactions	53,341	50,017	50,017
	<u>55,144</u>	<u>50,344</u>	<u>50,344</u>

## 9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	328	304	304
School Uniforms	2,575	1,639	1,639
	<u>2,903</u>	<u>1,943</u>	<u>1,943</u>

## 10. Investments

The School's Investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	53,448	52,907	52,907
	<u>53,448</u>	<u>52,907</u>	<u>52,907</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	13,569	30,354	(1,778)		(1,799)	40,344
Furniture and Equipment	92,682	24,958	(18,642)		(9,015)	89,983
Information and Communication Technology	37,176	2,000	(1,334)		(14,145)	23,697
Motor Vehicles	32,424				(8,646)	23,778
Textbooks	-	11,012			(306)	10,706
Leased Assets	15,266	6,895			(6,290)	15,871
Library Resources	24,713		(321)		(3,049)	21,343
<b>Balance at 31 December 2021</b>	<b>215,830</b>	<b>75,219</b>	<b>(22,076)</b>	<b>-</b>	<b>(43,250)</b>	<b>225,722</b>

The net carrying value of equipment held under a finance lease is \$17,553 (2020: \$15,265)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	85,402	(45,058)	40,344	58,797	(45,228)	13,569
Furniture and Equipment	149,578	(59,595)	89,983	171,876	(79,194)	92,682
Information and Communication T	115,253	(91,556)	23,697	118,767	(81,591)	37,176
Motor Vehicles	43,232	(19,454)	23,778	43,232	(10,808)	32,424
Textbooks	11,012	(306)	10,706	-	-	-
Leased Assets	32,523	(16,653)	15,871	25,630	(10,364)	15,266
Library Resources	44,153	(22,811)	21,343	44,728	(20,015)	24,713
<b>Balance at 31 December</b>	<b>481,153</b>	<b>(255,433)</b>	<b>225,722</b>	<b>463,030</b>	<b>(247,200)</b>	<b>215,830</b>

## 12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	14,971	22,095	22,095
Accruals	7,857	12,979	12,979
Banking Staffing Overuse	-	13,513	13,513
Employee Entitlements - Salaries	57,722	57,035	57,035
	<b>80,550</b>	<b>105,622</b>	<b>105,622</b>
Payables for Exchange Transactions	80,550	105,622	105,622
	<b>80,550</b>	<b>105,622</b>	<b>105,622</b>

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	1,276	1,276
	<u>-</u>	<u>1,276</u>	<u>1,276</u>

### 14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	38,178	38,178	53,283
Increase/ (decrease) to the Provision During the Year	23,908	2,300	(12,149)
Use of the Provision During the Year	-	(2,300)	(2,956)
Provision at the End of the Year	<u>62,086</u>	<u>38,178</u>	<u>38,178</u>
Cyclical Maintenance - Current	24,429	-	-
Cyclical Maintenance - Term	37,657	38,178	38,178
	<u>62,086</u>	<u>38,178</u>	<u>38,178</u>

### 15. 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	7,208	5,351	4,991
Later than One Year and no Later than Five Years	10,000	10,178	10,538
	<u>17,208</u>	<u>15,529</u>	<u>15,529</u>
<b>Represented by</b>			
Finance lease liability - Current	7,208	5,351	4,991
Finance lease liability - Term	10,000	10,178	10,538
	<u>17,208</u>	<u>15,529</u>	<u>15,529</u>



## 16. 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. The

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block C & F (Piwakawaka & Kiwi) Project	-	15,119	(15,980)		(861)
Roof Project	-	12,660	(12,580)		80
<b>Totals</b>	<b>-</b>	<b>27,779</b>	<b>(28,560)</b>	<b>-</b>	<b>(781)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	80
Funds Due from the Ministry of Education	(861)
	<b>(781)</b>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
					-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 17. 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.





## 18. Remuneration

### Key management personnel compensation

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

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	3,360	3,860
FTE	0.27	0.13
<i>Leadership Team</i>		
Remuneration	234,590	237,767
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>237,950</u>	<u>241,627</u>
FTE	<u>2.27</u>	<u>2.13</u>

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) that meet monthly and quarterly 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.

### Principal 1

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

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	3 to 4	3 to 4
Termination Benefits	-	-

## 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 not entered into any contract agreements for capital works :

(Capital commitments at 31 December 2020: \$nil)

### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating lease

## 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 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	91,014	154,380	154,380
Receivables	55,144	50,344	50,344
Investments - Term Deposits	53,448	52,907	52,907
Total Financial assets measured at amortised cost	<u>199,606</u>	<u>257,631</u>	<u>257,631</u>

### Financial liabilities measured at amortised cost

Payables	80,550	105,622	105,622
Finance Leases	17,208	15,529	15,529
Total Financial Liabilities Measured at Amortised Cost	<u>97,758</u>	<u>121,151</u>	<u>121,151</u>

## 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.



## **24. COVID 19 Pandemic on going Implications**

### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while not working at full capacity.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Tatuanui School remained open for essential workers children only and had to be resourced to cater for this.

### **Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.





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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF TATUANUI SCHOOL'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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 18, 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 28 July 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 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.



### **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 arises 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 blue ink, appearing to read "Paul Lawrence".

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



## TATUANUI SCHOOL

A rural school making a difference

### STATEMENT ON KIWISPORT FUNDING

2021

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021 the school received total Kiwisport funding of \$1978 (excluding gst).

Funding was spent this year 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 and our EOTC day out which involved boats and deepwater entry with lifejackets into water.

Other expenses were;

- swimming rope to mark swimming lanes for our swimming sport/tryathlon event
- replacement cost of a borrowed and lost life jacket used at the above event by a student of the school
- the purchase of netballs, soccer balls, basketballs, wristbands and agility rings
- the cover costs of entry for students to participate in sport activities outside the school

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

*Denise Jones*  
Denise Jones  
PRINCIPAL

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Planning for next year:

- Academic target to focus on moving all children up a year level with a focus on writing for boys. Non curriculum target - Resiliency
- Continue to develop empowered learners - teachers pedagogy in Cultural responsiveness, and curriculum - Te Ao Maori, Oral Literacy, Aotearoa NZ History, and student agency
- Continue to develop teacher Inquiry as a useful tool for learning, teaching, reflective practice and as part of the Appraisal process (Professional Growth Cycle)
- Utilise the SMS system to develop Assessment for Learning - monitoring, planning, grouping, progress and achievement
- Open the student portal on the SMS system for monitoring progress and selecting goals
- look at developing the new Building as a collaborative learning space for Yr 3-6 children which encompasses Play Based Learning and digital technology, and furniture
- Landscaping of grounds around the school to enhance the learning environment outside the classroom including bike track, nursery (enviroschools), decking of library, watertightness of Piwakawaka building,



# Analysis of Variance Reporting



School Name:

Tatuanui

School Number: 1983

1

<b>Strategic Aim:</b>	<p><b>Goal 1: PRACTICE</b></p> <p><b>Grow Teachers 'how and what' and Student 'voice and choice' (teacher pedagogy &amp; student agency)</b></p>
<b>Annual Aim:</b>	<p>Initiative 1a: Inquiry to focus strategy teaching &amp; reflective practice</p> <p>Initiative 1b: Develop empowered learners through authentic contexts &amp; dispositions for learning</p> <p>Initiative 1c: For all learners, develop &amp; embed systems &amp; processes for mentoring, tracking, goal setting, progress &amp; achievement</p>
<b>Target:</b>	<p><b>Achievement Targets:</b></p> <p><b>Writing:</b></p> <ol style="list-style-type: none"> <li>Our target is to move 86% of the students up one year level.</li> <li>Our target is to have 60% boys achieving At/Above expectation by the end of the year.</li> </ol> <p><b>Reading:</b></p> <ol style="list-style-type: none"> <li>Our target is to move 86% of the students up one year level.</li> </ol> <p><b>Mathematics:</b></p> <ol style="list-style-type: none"> <li>Our target is to move 86% of the students up one year level</li> </ol> <p><b>Non curriculum Target (Resilience):</b></p> <ul style="list-style-type: none"> <li>Resilience - to increase the number of students able to demonstrate skills and strategies to overcome challenges</li> </ul>
<b>Baseline Data:</b>	<p><b>Writing:</b> 2021 start up data: 64% are At/Above expectation. 42/75 36% is below expectation (32 students at risk of not achieving / progressing &amp; 10 students not achieving)</p> <p><b>Reading:</b> 2020 end of year data: 74% (83/112) students were achieving At/Above expectation.</p> <p><b>Mathematics:</b> 2020 end of year data: 86% (96/112) students were achieving At/Above expectation.</p> <p><b>Non Curriculum (Resilience):</b> Resilience became specific to children in sporting activities and we wanted it to become embedded in everything children did inside and outside the classroom.</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>Achievement targets were co constructed by all staff and were regularly monitored and tracked.</p> <p>Support programmes were targeted to give extra support when and where identified</p> <p>SENCO teacher set up a register and liaised, and timetabled between school/agencies for students not progressing/achieving/At risk of not progressing</p>	<p><b>Achievement Targets:</b></p> <p><b>Writing:</b></p> <ul style="list-style-type: none"> <li>1. We have moved <b>almost all</b> of our students up one year level. 90% (86/96). We achieved our target.</li> <li>2. We have 63% (34/54) of our boys achieving At/Above expectation</li> </ul> <p><b>Reading:</b></p> <ul style="list-style-type: none"> <li>1. We have moved <b>almost all</b> of our students up one year level. 92% (88/96). We achieved our target.</li> </ul> <p><b>Mathematics:</b></p> <ul style="list-style-type: none"> <li>1. We have moved <b>most</b> of our students up one year level. 86% (82/96). We achieved our target</li> </ul> <p><b>We achieved all of the 2021 Achievement Targets</b></p>	<p>Focused Inquiry's ensured reflective practice &amp; key question - <i>what do I need to do differently to improve the learning outcome for my students?</i></p> <p>SENCO monitoring specifically not achieving/progressing and ensuring extra targeted support</p> <p>Teachers 'knew' their students specific learning and teaching goal</p> <p>More talk occurred before writing and a sentence was rehearsed before committing sentence to paper</p> <p>Teachers research into writing process and cognitive overload load for children - may be why some children have difficulties</p> <p>Writing was shared with other students which showcased and celebrated &amp; children were give opportunities with authentic audience, and platforms/context</p>	<p><b>Targets 2022:</b></p> <ol style="list-style-type: none"> <li>1. To move 86% of the students up one year level in Reading, Writing and Mathematics</li> <li>2. To have 70% of Boys At/Above in writing. End of Year 2021 data was 63% At / Above expectation.</li> </ol>

<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><b>Inquiry:</b></p> <ul style="list-style-type: none"> <li>*Teachers were required to complete an inquiry focused on Writing. 'Mini' inquiries evolved through a 'Friday habit. Key question: <i>what do I need to do differently to improve the learning outcome for my students?</i></li> <li>*Our facilitator was an internationally qualified coach who coached our DP to facilitate conversations with teachers (Friday habit) to develop their inquiries. Funded through Col hours for an external facilitator.</li> <li>*Teachers were released to have conversations with their DP (coach)</li> <li>*DP completed a Conversations that matter's programme with the Morrinsville Kahi Ako to refine skills &amp; strategies on coaching peers.</li> <li>*Sharing of student work samples to focus the teacher on where the child is at / where to next in relation to teaching practice next goal.</li> <li>*Inquiries were reframed to be non threatening &amp; a working document for planning</li> </ul>	<ul style="list-style-type: none"> <li>• Inquiries changed to be a working document that teachers used for teaching &amp; learning</li> <li>• teachers became more focused on strategy teaching, their DAT's &amp; goals / next steps.</li> <li>• They taught one thing in depth and taught hard, one goal at a time and ensured it was embedded.</li> <li>• Teachers became motivated to 'find out more' and engaged in professional conversations</li> <li>• We had teachers researching, sharing, modelling etc enthusiasm and new learning was evident.</li> <li>• mindsets changed and so the focus of writing in their inquiry transferred to other curriculum areas (Reading and Maths)</li> </ul>	<ul style="list-style-type: none"> <li>• Teachers knew next steps, and their strategy teaching became more focused</li> <li>• Through coaching of reflective practice teachers were prepared to be open to new learning/risk takers and be prepared to challenge their own assumptions of teaching and learning.</li> <li>• children were making progress and this was regularly celebrated.</li> </ul>	<ul style="list-style-type: none"> <li>• continue 'mini' inquiries based on goals and linking it in with the SMS for ease of documentation and evidence of progress even within levels.</li> <li>• continue coaching by leaders on strategy teaching and reflective practice</li> <li>• Provide more opportunities to share writing throughout the school</li> <li>• Student Agency: voice - need to co-construct which goal is the most important goal to do next</li> <li>• foster conversations with students so they self reflect on how they are going - when achieved.</li> <li>• Broaden teacher context for inquiry - they could choose the context - reading, writing and maths.</li> <li>• Teachers remain curious and use inquiry to make positive changes to teacher practice for improvement in student learning</li> </ul>

# Tātaritanga raraunga



<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><b>Empowered Learners:</b></p> <p>Undertook professional visits, had visiting experts and attended workshops focused on Play Based Learning &amp; developed our school shared understanding of pedagogy and practice.</p> <p>As part of the Col teachers attended all Cultural Responsiveness Teacher Only Days and workshops</p> <p>We wanted students to be able to select goals co constructed with the teacher and share their learning through Interviews and conferences</p>	<ul style="list-style-type: none"> <li>Some resources were purchased and classes began trialing different ways of using Playbased learning</li> <li>Teachers felt it was a labour intensive exercise that did not naturally empower students in learning especially in the Senior school</li> <li>Teachers started building a curriculum resource for Tatuani School for the new Aotearoa NZ History Curriculum</li> <li>The school developed a school karakia and used each lunchtime, all students learnt their pepeha, pronunciation was part of daily programmes, Kapa Haka was represented school wide but specifically in the Senior school, Matariki and Te Tiriti were also planned and became part of the schools programmes</li> <li>Teacher and Student have more focused collaborative conversations /discussions around their goals and next steps</li> </ul>	<ul style="list-style-type: none"> <li>Not the right physical environment or amount of resources available for play based learning to occur</li> <li>Senior school was less oral language focused than the Junior school</li> <li>mandated for implementation</li> <li>Col initiative within our strategic plan</li> </ul>	<ul style="list-style-type: none"> <li>New Building for 2022 - does play based Learning opportunities exist for developing skills for learning?</li> <li>All teachers need to further develop and embed the revitalisation of Maori culture and language - Professional development course for teachers focusing on this</li> <li>Buddy school to share important local history knowledge</li> <li>further delve into the enviroschools kite regarding Maori perspectives</li> </ul>

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<p><b>Develop and embed systems &amp; Processes for monitoring/tracking/goal setting/progress and achievement</b></p> <ul style="list-style-type: none"> <li>Goals were re written into child speak framing and published on the sms system'</li> <li>Teacher research into writing process and cognitive overload load for children was shared - this may be why some children have difficulties</li> </ul>	<ul style="list-style-type: none"> <li>Teachers engaged in professional conversations - as to monitoring progress on levels vs achieving student goals We changed our focus from progress in levels to progress of goals within curriculum levels</li> <li>Principal undertook all 6 year old Diagnostic assessment and reported back to teachers who then followed up with parents</li> <li>Self assessment for children is inconsistent across the school however children are starting to self assess at all levels which is helping to get children understanding their goals and progress</li> <li>There appeared to be an increased confidence in children as writers and the attitude of some writers changed from being reluctant to enjoying the process</li> </ul>	<ul style="list-style-type: none"> <li>for our target students the goals were small and progress was made but this was not captured in monitoring progress of curriculum level</li> <li>Principal undertaking assessment with children individually ensured consistency of a nationally normed assessment (the first a primary school aged child would undertake)</li> <li>acknowledgement, newsletters samples celebrating p &amp; A in writing</li> </ul>	<ul style="list-style-type: none"> <li>Lead teachers through prof support assist teachers developing knowledge of our SMS system</li> <li>Teachers need to embed the process for monitoring, tracking, goal setting progress and achievement within the SMS programmes. Needs to be habitual.</li> <li>Teachers will still require facilitation/coaching to drill down into their own practice to sustain the rigor of their inquiry</li> <li>Opportunities for sharing and moderation is needed</li> </ul>

# Tātaritanga raraunga



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<p><b>NON CURRICULUM TARGET: RESILIENCE</b></p> <p>Identified that there was a need to specifically teach the students to be Resilient.</p> <p>We wanted to increase the number of students able to demonstrate skills and strategies to overcome challenges</p> <p>Vision and Values continually reinforced - visual- up on walls, teachable moments to talk about linking to experiences, acknowledging,</p> <p>Made every opportunity to show that facing fears and challenges is an important skill in life - the curriculum became the tool/context for learning</p> <p>Children given many opportunities to practice resilience in an authentic learning context Inside (ICT, spelling, reading sight words, basic maths knowledge, handwriting )and outside the classroom - (camps, 10 km bike rides, triathlons, athletics, crosscountry, sports, modified games,</p>	<p>Through teaching programmes and teachable moments children were 'taught' specific behaviours (choose your response, set goals, build self confidence, edit your outlook, learn from mistakes./failures, give it a go, take risks) they needed to have resilience.</p> <p>Many children began articulating that 'I'm resilient because I...'</p> <p>There were many celebrations &amp; acknowledgements throughout the year at all levels of the school of children meeting challenges and rising above them e.g. the child who had never stayed away from home and went to camp</p> <p>A few children are struggling to develop resiliency</p>	<p>Children were built up to intrinsically feel that ' this is the way we do things around here - the Tātuanui Child'</p> <p>Many parents fed back to the school that their children were proud of showing resilience and talking about it at home</p> <p>We still have a few children who if they cried parents would withdraw them from the school for the day/activity</p>	<p>Develop a criteria for what a Growth Mindset looks like in both the Junior and the Senior Hubs.</p> <p>Students will learn about being in the Learning Pit and what it is that they need to do to be able to get out.</p> <p>Encourage parents to give students outside school opportunities for developing Resilience, Self motivation, Communicating, Collaborating and Problem Solving- e.g. being able to stay away from home so they will feel confident to attend school camps.</p> <p>Continue to build on the foundations established this year- there are no excuses, your efforts rise above your excuses</p>