

TAWHERO SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	2465
Principal:	Karleen Marshall
School Address:	Totara Street
School Postal Address:	Totara Street, Tawhero, Whanganui, 4501
School Phone:	06 349 0499
School Email:	lwillis@tawhero.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TAWHERO SCHOOL

Annual Report - For the year ended 31 December 2021

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Tawhero 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.

Nga Apai

Full Name of Presiding Member

KARLEEN GINA MARSHALL

Full Name of Principal

Nga Apai

Signature of Presiding Member

K Marshall

Signature of Principal

31 May 2022

Date:

31 May 2022

Date:

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

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	1,498,928	1,539,348	1,698,675
Locally Raised Funds	3	62,521	12,700	50,567
Interest Income		1,259	5,000	4,320
Other Revenue		5,053	-	-
		<u>1,567,761</u>	<u>1,557,048</u>	<u>1,753,562</u>
Expenses				
Locally Raised Funds	3	36,845	6,500	9,056
Learning Resources	4	944,700	1,088,981	1,156,980
Administration	5	271,533	142,201	142,404
Finance		3,663	3,126	4,682
Property	6	196,180	285,847	225,364
Depreciation	11	50,732	30,000	45,919
Loss on Disposal of Property, Plant and Equipment		-	-	4,298
		<u>1,503,653</u>	<u>1,556,655</u>	<u>1,588,703</u>
Net Surplus / (Deficit) for the year		64,108	393	164,859
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>64,108</u></u>	<u><u>393</u></u>	<u><u>164,859</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.

Tawhero School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		338,391	174,734	170,458
Total comprehensive revenue and expense for the year		64,108	393	164,859
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,074
Contribution - Capital Equipment Grant		13,514	-	-
Equity at 31 December		416,013	175,127	338,391
Retained Earnings		416,013	175,127	338,391
Equity at 31 December		416,013	175,127	338,391

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.

Tawhero School Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	351,409	169,482	511,297
Accounts Receivable	8	268,983	219,823	242,801
GST Receivable		26,152	6,123	9,646
Prepayments		7,939	4,586	9,904
Inventories	9	6,074	-	572
Investments	10	111,447	107,481	110,437
Funds owed for Capital Works Projects	17	69,570	-	-
		<u>841,574</u>	<u>507,495</u>	<u>884,657</u>
Current Liabilities				
Accounts Payable	12	385,246	335,702	355,634
Revenue Received in Advance	13	-	37,536	-
Provision for Cyclical Maintenance	14	35,758	33,341	79,126
Finance Lease Liability	15	20,307	19,778	17,261
Funds held in Trust	16	41,819	37,535	44,118
Funds held for Capital Works Projects	17	-	-	68,327
Funds for RTLB services	18	148,777	-	165,309
		<u>631,907</u>	<u>463,892</u>	<u>729,775</u>
Working Capital Surplus/(Deficit)		209,667	43,603	154,882
Non-current Assets				
Property, Plant and Equipment	11	237,273	151,050	204,307
		<u>237,273</u>	<u>151,050</u>	<u>204,307</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	5,888	-	2,267
Finance Lease Liability	15	25,039	19,526	18,531
		<u>30,927</u>	<u>19,526</u>	<u>20,798</u>
Net Assets		<u>416,013</u>	<u>175,127</u>	<u>338,391</u>
Equity		<u>416,013</u>	<u>175,127</u>	<u>338,391</u>

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

Tawhero School
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		452,271	398,124	616,070
Locally Raised Funds		75,823	12,700	56,297
Goods and Services Tax (net)		(16,506)	-	(3,630)
Payments to Employees		(300,991)	(189,222)	(338,510)
Payments to Suppliers		(225,014)	(311,235)	(204,192)
Interest Paid		(3,663)	(3,126)	(4,682)
Interest Received		1,396	5,000	4,183
Net cash from/(to) Operating Activities		(16,684)	(87,759)	125,536
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(40,455)	-	(31,079)
Purchase of Investments		(1,009)	-	(2,957)
Net cash from/(to) Investing Activities		(41,464)	-	(34,036)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,074
Finance Lease Payments		(10,845)	(19,212)	(11,993)
Funds Administered on Behalf of Third Parties		(90,895)	-	26,748
Net cash from/(to) Financing Activities		(101,740)	(19,212)	17,829
Net increase/(decrease) in cash and cash equivalents		(159,888)	(106,971)	109,329
Cash and cash equivalents at the beginning of the year	7	511,297	276,453	401,968
Cash and cash equivalents at the end of the year	7	351,409	169,482	511,297

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.

Tawhero School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Tawhero 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.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	5-20 years
Information and Communication Technology	3-5 years
Motor Vehicles	10 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease



k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.



p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expenses.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) Financial Instruments

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

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

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

t) Borrowings

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

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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



2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	400,554	355,019	487,612
Teachers' Salaries Grants	686,259	911,359	858,051
Use of Land and Buildings Grants	165,004	229,865	212,185
Arahunga School	-	-	1,000
Other MoE Grants	247,111	43,105	136,903
Other Government Grants	-	-	2,924
	<u>1,498,928</u>	<u>1,539,348</u>	<u>1,698,675</u>

The school has opted in to the donations scheme for this year. Total amount received was \$21,750.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	20,278	-	15,589
Fees for Extra Curricular Activities	13,492	9,200	9,694
Trading	8,725	-	2,907
Fundraising & Community Grants	20,026	3,500	22,377
	<u>62,521</u>	<u>12,700</u>	<u>50,567</u>
Expenses			
Extra Curricular Activities Costs	4,472	6,500	6,624
Trading	18,627	-	2,092
Fundraising & Community Grant Costs	13,746	-	340
	<u>36,845</u>	<u>6,500</u>	<u>9,056</u>
<i>Surplus for the year Locally raised funds</i>	<u>25,676</u>	<u>6,200</u>	<u>41,511</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	52,735	67,800	52,309
Library Resources	235	500	246
Employee Benefits - Salaries	878,018	1,004,981	1,096,274
Staff Development	13,712	15,700	8,151
	<u>944,700</u>	<u>1,088,981</u>	<u>1,156,980</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,693	5,271	5,271
Board Fees	2,952	2,680	2,230
Board Expenses	3,313	2,950	4,353
Communication	4,290	4,200	4,483
Consumables	9,796	14,800	11,140
Operating Lease	87	300	-
Other	12,140	4,400	8,110
Employee Benefits - Salaries	88,686	95,600	93,644
Insurance	2,963	4,000	4,593
Service Providers, Contractors and Consultancy	8,580	8,000	8,580
Healthy School Lunch Programme	133,033	-	-
	271,533	142,201	142,404

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	8,498	10,000	8,608
Cyclical Maintenance Provision	(14,581)	10,806	(29,262)
Grounds	7,349	7,000	5,206
Heat, Light and Water	11,224	14,500	13,382
Rates	5,792	6,000	5,702
Repairs and Maintenance	10,513	6,426	8,021
Use of Land and Buildings	165,004	229,865	212,185
Security	2,381	1,250	1,522
	196,180	285,847	225,364

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	351,409	169,482	511,297
Cash and cash equivalents for Statement of Cash Flows	351,409	169,482	511,297

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



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	4,726	7,089	9,659
Interest Receivable	-	-	137
Teacher Salaries Grant Receivable	264,257	212,734	233,005
	<u>268,983</u>	<u>219,823</u>	<u>242,801</u>
Receivables from Exchange Transactions	4,726	7,089	16,318
Receivables from Non-Exchange Transactions	264,257	212,734	226,483
	<u>268,983</u>	<u>219,823</u>	<u>242,801</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery Account	-	-	572
Uniform	6,074	-	-
	<u>6,074</u>	<u>-</u>	<u>572</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	111,447	107,481	110,437
Total Investments	<u>111,447</u>	<u>107,481</u>	<u>110,437</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	106,833	10,178	-	-	(10,496)	106,515
Furniture and Equipment	25,960	22,298	-	-	(9,005)	39,253
Information and Communication Technology	31,309	23,102	-	-	(11,918)	42,493
Motor Vehicles	5,644	-	-	-	(706)	4,938
Leased Assets	32,308	28,120	-	-	(18,325)	42,103
Library Resources	2,253	-	-	-	(282)	1,971
Balance at 31 December 2021	204,307	83,698	-	-	(50,732)	237,273

The net carrying value of equipment held under a finance lease is \$42,103 (2020: \$32,308)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	245,371	(138,856)	106,515	257,431	(150,598)	106,833
Furniture and Equipment	146,108	(106,855)	39,253	131,230	(105,270)	25,960
Information and Communication Technology	146,609	(104,116)	42,493	123,507	(92,198)	31,309
Motor Vehicles	8,691	(3,753)	4,938	8,691	(3,047)	5,644
Leased Assets	91,292	(49,189)	42,103	63,172	(30,864)	32,308
Library Resources	14,561	(12,590)	1,971	14,561	(12,308)	2,253
Balance at 31 December	652,632	(415,359)	237,273	598,592	(394,285)	204,307

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	112,800	58,308	61,131
Accruals	3,796	4,350	4,480
Banking Staffing Overuse	-	33,545	33,545
Employee Entitlements - Salaries	264,257	212,734	233,005
Employee Entitlements - Leave Accrual	4,393	26,765	23,473
	385,246	335,702	355,634
Payables for Exchange Transactions	385,246	335,702	355,634
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	385,246	335,702	355,634

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	-	37,536	-
	<u>-</u>	<u>37,536</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	81,393	22,535	127,723
Increase to the Provision During the Year	11,563	10,806	10,495
Adjustment to the Provision	(27,144)	-	(39,757)
Use of the Provision During the Year	(24,166)	-	(17,068)
Provision at the End of the Year	<u>41,646</u>	<u>33,341</u>	<u>81,393</u>
Cyclical Maintenance - Current	35,758	33,341	79,126
Cyclical Maintenance - Term	5,888	-	2,267
	<u>41,646</u>	<u>33,341</u>	<u>81,393</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	24,544	19,778	20,524
Later than One Year and no Later than Five Years	30,840	19,526	24,805
Future finance charges	(10,038)	-	(9,537)
	<u>45,346</u>	<u>39,304</u>	<u>35,792</u>
Represented by			
Finance lease liability - Current	20,307	19,778	17,261
Finance lease liability - Term	25,039	19,526	18,531
	<u>45,346</u>	<u>39,304</u>	<u>35,792</u>

16. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	41,819	37,535	44,118
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>41,819</u>	<u>37,535</u>	<u>44,118</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



17. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roof Replacement	209342	46,453	(46,453)	-	-	-
Refurbishment Block 1	215387	20,665	385,631	(466,642)	-	(60,346)
Artificial Turf(SIP)	223885	1,209	1,570	(5,558)	-	(2,779)
Classroom Alt Stg 1	215387	-	-	(4,455)	-	(4,455)
SIP Hall Doors	229569	-	30,960	(32,950)	-	(1,990)
Totals		68,327	371,708	(509,605)	-	(69,570)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
(69,570)
(69,570)

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roof Replacement	209342	69,571	-	(23,118)	-	46,453
Watermains Upgrade	215342	7,122	(1,045)	(6,077)	-	-
Urgent Watermains	215642	(1,173)	5,759	(4,586)	-	-
Refurbishment Block 1	215387	-	47,700	(27,035)	-	20,665
Artificial Turf(SIP)	223885	-	72,107	(70,898)	-	1,209
Totals		75,520	124,521	(131,714)	-	68,327

18. Funds for RTLB Services

Tawhero School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

The Ministry of Education provides funds to Tawhero School School to provide Resource Teachers of Learning and Behaviour (RTLB) services to the schools listed in 'Schedule A' of the cluster's Funding and Service Agreement (please attach 'Schedule A').

The cluster employs specially trained RTLB teachers who itinerate between the schools in the cluster to support the learning needs of individual students, groups of students and schools. The cluster also provides resources including funding to support students with additional learning needs on an as-needs basis.

This note sets out the income and expenditure of the RTLB cluster for the year.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds held at beginning of the year	165,309	-	125,515
<i>Revenue</i>			
Teachers' Salary Grant	2,332,032	-	2,159,688
Administration Grant	78,390	-	74,800
Learning Support Funding	140,562	-	139,170
Travel Grant	114,553	-	114,553
Other Revenue	39,605	-	32,747
	2,705,142	-	2,520,958
Total funds available	2,870,451	-	2,646,473
<i>Expenses</i>			
Employee Benefit - Salaries	2,356,903	-	2,186,441
Administration	84,329	-	77,005
Learning Support	143,669	-	134,717
Travel	68,041	-	51,182
	2,652,942	-	2,449,345
Purchase of Assets	58,440	-	22,318
Finance Lease Payments	10,292	-	9,501
Funds Held at Year End	148,777	-	165,309

In addition, as at the 31 December 2021 the RTLB cluster had the following assets and liabilities:

Assets

\$142,885 of leased assets, being a photocopier and teachers laptops leased through the Ministry's TELA scheme.

Liabilities

\$13,460 of lease payments due for the photocopier and teachers laptops.



19. 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.

20. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	2,952	2,230
<i>Leadership Team</i> Remuneration	454,461	357,359
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	457,413	359,589

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 (4 members) and Property (2 members) that met 0 and 6 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2.00	1.00
110 - 120	1.00	1.00
	3.00	2.00

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



21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

22. 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.

23. Commitments

(a) Capital Commitments

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

\$1,507,774 contract for the Refurbishment Block 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$433,331 has been received of which \$493,677 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$72,107 contract for the Artificial Turf(SIP) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$73,677 has been received of which \$76,456 has been spent on the project to balance date. This project has been approved by the Ministry; and

A contract for the Classroom Alt Stg 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$4,455 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$37,203 contract for the SIP Hall Doors as agent for the Ministry of Education. This project is fully funded by the Ministry and \$30,960 has been received of which \$32,950 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$240,796 contract for the Roof Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$209,388 has been received of which \$162,935 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,507,774 contract for the Refurbishment Block 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$47,700 has been received of which \$27,035 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$80,116 contract for the Artificial Turf(SIP) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$72,107 has been received of which \$70,898 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	351,409	169,482	511,297
Receivables	268,983	219,823	242,801
Investments - Term Deposits	111,447	107,481	110,437
Total Financial assets measured at amortised cost	731,839	496,786	864,535

Financial liabilities measured at amortised cost

Payables	385,246	335,702	355,634
Finance Leases	45,346	39,304	35,792
Total Financial Liabilities Measured at Amortised Cost	430,592	375,006	391,426

25. Events After Balance Date

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

26. Comparatives

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

27. 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 June 2021, the Wellington region was placed into alert level 2 for one week.

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 closed.

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.

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.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Tawhero School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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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 Statement of Financial Responsibility, Board of Trustees schedule and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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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.

David Fraser

David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Tawhero School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Nga Apai	Presiding Member	Elected	Sep 2022
Karleen Marshall	Principal		
Shaylee Pirere	Parent Representative	Elected	Sep 2022
Myles Davis-Waite	Parent Representative	Elected	Sep 2022
Troy Lambly	Parent Representative	Elected	Sep 2022
Te Aroha McDonnell	Parent Representative	Elected	Sep 2022
Leah Smith	Staff Representative	Elected	Sep 2022

Tawhero School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,853 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting



School Name:	Tawhero School	School Number:	2465
Strategic Aim:	<p>To provide our tamariki with authentic, physically active engaging hands-on learning experiences inside and outside the classroom. To accelerate student achievement in reading and writing.</p> <p>To also grow highly effective teachers who help students see their language, identity and culture reflected in everyday school life.</p>		
Annual Aim:	<p>To implement the phonics programme in the junior/middle syndicate and the steps programme in the senior syndicate. To create more opportunities where tamariki are given hands-on learning, authentic and physically active engaging opportunities inside and outside the classroom.</p>		
Target:	<p>85% of Māori students at or above expected reading age, 75% of Māori students will be at or above their expected age level in writing</p>		
Baseline Data:	<p>For reading 56.5% of Māori were below their expected age level and 27.4% were at or above their expected age level For writing 63.3% of Māori were below their expected age level and 36.2% were at or above their expected age level</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • We ran a phonics programme in the middle syndicate which then the middle junior syndicate adopted that proved many examples of accelerated learning • We ran the Steps programme in the Senior Syndicate • Teachers took part in the Relationship Based Learning run by Cognition • Three of our teachers became accredited impact coaches • We organised I pads and Robotic programmes in the classroom • We organised school wide excursions where tamariki participated in hands-on activities and experiences • We have entrenched kaupapa Māori concepts into everything we do e.g Karakia/Himene Waiata, Kapa Haka, study on local histories for teachers • We took on Inquiry as a school wide approach considered big ideas such as How do we be more like Maui-tiketike-ā-Taranga? 	<ul style="list-style-type: none"> • The phonics program was a great success in the middle syndicate because the team leader (through PLD provided) has a great understanding of how to run this successfully. There are great examples of accelerated progress, traction and movement in the Middle syndicate where tamariki moved more than 7-10 reading levels and proved well above their level for their age • The steps programme worked for those who did it – there was high absenteeism post covid lockdown but those who did participate showed examples of progress • Teachers have totally taken on board the need to use identity, language and culture as a catalyst that will contribute to raising student achievement and learning outcomes for the high percentage of tamariki Māori at our school – we will 	<ul style="list-style-type: none"> • Lock down for managing Covid-19 in our country did have an impact on the well-being of our tamariki and community and therefore impacted on achieving targets and strategic goals • Our community became anxious and weary of tamariki returning to school therefore there was high absenteeism post-covid-19. • We did achieve great results in the phonics programme. This is something we will continue to do across the school • It is difficult to measure how well identity, culture and language has impacted on the tamariki at our school – I know that confidence across the school in tamariki knowing who they are and where they come from has grown. Teachers definitely value identity, culture and language in our school. Tamariki are proud to be Māori at Tawhero and this has not historically been the 	<p>In 2021 we are going to continue with the following strategic goals, they are:</p> <ol style="list-style-type: none"> 1. Our tamariki will have authentic, physically active, engaging, hands-on learning experiences (which will include technology) inside and outside of the classroom 2. We will grow highly effective teachers who help students see their language, identity and culture reflected in everyday school life 3. Together we will be physically active, healthy and enjoy respectful relationships 4. Our school building are suited to our local understandings of effective teaching and learning



<ul style="list-style-type: none">• We ran staff hui that gave teachers opportunities to enhance te reo Māori in the classroom• The Deputy Principal and myself have visited many schools in Auckland and Palmerston North to look at modern and innovative learning environments. We have also looked at steps schools similar to us took to raise student achievement and are currently working closely with Sylvia Park School – Barbara Alaalatoa and her approach with using Inquiry to raise student achievement• Middle syndicate Leaders have been part of a professional learning group and this has had great impact on the way they lead others• I have also been part of a PLG group which I have found remarkable in working out ways to	<p>continue this journey with our new staff and tamariki</p> <ul style="list-style-type: none">• Teachers are realising how important it is to work with whānau	<p>case. This calm has meant that tamariki are less likely to make poor choices when managing their behaviour.</p> <ul style="list-style-type: none">• Whānau engagement has increased and this has contributed to progress in achievement	
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Planning for next year:

We will continue to develop practices and activities to promote students' confidence in their culture, language and identity. This promotes a sense of belonging and connection to the school for students, staff, parents and whānau.



Our priority will still be placed on:

- reviewing current assessment practices and tools to ensure consistent and purposeful assessment
- building assessment capability and data analysis of leaders and teachers
- consistently implementing systems and processes for tracking, monitoring and reporting the progress of all at risk learners

This should enable leaders and teachers to identify school wide trends and patterns of achievement and set specific, relevant and appropriate annual achievement targets focused on acceleration of all at risk learners. Better management and use of achievement information data and a clear school wide picture of achievement is necessary to enable the board to make informed decisions to improve learning outcomes for students. To know what is working or not working for whom and why. The board will seek training that is relevant to our needs. This should strengthen our understanding of the governance role.

We will also continue to pursue running the phonics programme across the school. We will put support systems in for new teachers so that they gain confidence in this programme.