

TAUHOA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1107
Principal:	Vivienne Goldsmith
School Address:	Naumai Road, Tauhoa
School Postal Address:	15 Tauhoa Road RD 4, Warkworth, 0984
School Phone:	09 422 5722
School Email:	office@tauhoa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Bridget Boler	Chairperson	Elected	May 2022
Vivienne Goldsmith	Principal	ex Officio	
Garrie Eaton	Parent Rep	Elected	May 2022
Jackie Tamaris	Parent Rep	Co-opted	May 2022
Debbie Mason	Parent Rep	Co-opted	May 2022
Linda Van Der Hoek	Staff Rep	Elected	May 2022

Accountant / Service Provider: Education Services Ltd

TAUHOA SCHOOL

Annual Report - For the year ended 31 December 2020

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Tauhoa School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Bridget Boler
Full Name of Board Chairperson

Vivienne Goldsmith
Full Name of Principal

B Boler
Signature of Board Chairperson

[Signature]
Signature of Principal

31-5-2021
Date:

31st May 2021
Date:

Tauhoa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	601,799	497,548	519,552
Locally Raised Funds	3	52,077	38,780	64,566
Interest income		2,669	2,500	3,613
Other Revenue		2,614	-	3,692
		<hr/>	<hr/>	<hr/>
		659,159	538,828	591,423
Expenses				
Locally Raised Funds	3	11,764	11,687	24,027
Learning Resources	4	326,401	256,242	289,874
Administration	5	44,979	41,605	46,666
Finance		795	382	597
Property	6	226,955	213,845	210,675
Depreciation	7	16,541	15,000	17,511
Loss on Disposal of Property, Plant and Equipment		871	-	-
Loss on Uncollectable Accounts Receivable		318	-	-
		<hr/>	<hr/>	<hr/>
		628,624	538,761	589,350
Net Surplus / (Deficit) for the year		30,535	67	2,073
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		30,535	67	2,073

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

Tauhoa School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		237,460	232,602	234,505
Total comprehensive revenue and expense for the year		30,535	67	2,073
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	882
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	267,995	232,669	237,460
Retained Earnings		267,995	232,669	237,460
Equity at 31 December		267,995	232,669	237,460

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.

Tauhoa School
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	34,823	23,527	6,471
Accounts Receivable	9	27,521	26,083	21,317
GST Receivable		10,185	119	6,958
Prepayments		4,071	1,954	2,489
Inventories	10	10,215	523	9,962
Investments	11	98,032	81,535	95,363
Funds owed for Capital Works Projects	17	20,420	-	-
		<u>205,267</u>	<u>133,741</u>	<u>142,560</u>
Current Liabilities				
Accounts Payable	13	47,429	30,139	32,147
Revenue Received in Advance	14	10,089	-	120
Provision for Cyclical Maintenance	15	10,675	10,350	10,454
Finance Lease Liability - Current Portion	16	3,886	3,435	2,304
Funds held for Capital Works Projects	17	-	-	2,731
		<u>72,079</u>	<u>43,924</u>	<u>47,756</u>
Working Capital Surplus/(Deficit)		133,188	89,817	94,804
Non-current Assets				
Property, Plant and Equipment	12	160,840	145,137	154,580
		<u>160,840</u>	<u>145,137</u>	<u>154,580</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	19,833	2,040	8,833
Finance Lease Liability	16	6,200	245	3,091
		<u>26,033</u>	<u>2,285</u>	<u>11,924</u>
Net Assets		<u><u>267,995</u></u>	<u><u>232,669</u></u>	<u><u>237,460</u></u>
Equity		<u><u>267,995</u></u>	<u><u>232,669</u></u>	<u><u>237,460</u></u>

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

Tauhoa School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		157,328	112,180	106,680
Locally Raised Funds		63,271	38,780	71,372
Goods and Services Tax (net)		(3,227)	-	(6,839)
Payments to Employees		(72,126)	(59,387)	(77,453)
Payments to Suppliers		(84,266)	(58,636)	(85,215)
Interest Paid		(795)	(382)	(597)
Interest Received		2,756	2,500	3,603
Net cash from/(to) Operating Activities		62,941	35,055	11,551
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(15,542)	(10,300)	(2,672)
Purchase of Investments		(2,669)	-	(3,295)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(18,211)	(10,300)	(5,967)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	882
Finance Lease Payments		(2,962)	(2,314)	(4,040)
Funds Held for Capital Works Projects		(13,416)	-	2,959
Net cash from/(to) Financing Activities		(16,378)	(2,314)	(199)
Net increase/(decrease) in cash and cash equivalents		28,352	22,441	5,385
Cash and cash equivalents at the beginning of the year	8	6,471	1,086	1,086
Cash and cash equivalents at the end of the year	8	34,823	23,527	6,471

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.

Tauhoa School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Tauhoa School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Livestock

The fair value of livestock was determined by fair value less estimated point-of-sale costs.

Fair value is based on "The National Average Market Values of Specified Livestock Determinations" as published by the New Zealand Inland Revenue Department.

Unrealised changes in number/holding gains(losses) are reported as part of operating income.

k) 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.

l) 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:

Buildings	40 years
Building Improvements	5-40 years
Furniture and Equipment	5-15 years
Information and Communication	3-5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

m) Intangible Assets

Software costs

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

n) 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.

o) 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.

p) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

q) Revenue Received in Advance

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

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

r) Funds Held in Trust

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

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

s) Shared Funds

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

t) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

u) 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.

v) 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.

w) 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.

x) Budget Figures

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

y) Services received in-kind

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

2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	117,903	106,180	93,141
Teachers' Salaries Grants	268,909	210,307	232,767
Use of Land and Buildings Grants	169,950	173,891	173,858
Resource Teachers Learning and Behaviour Grants	-	-	1,578
Other MoE Grants	37,584	4,170	11,531
Transport grants	2,033	1,500	2,536
Other Government Grants	5,420	1,500	4,141
	<u>601,799</u>	<u>497,548</u>	<u>519,552</u>

The school has opted in to the donations scheme for this year. Total amount received was \$5,700.

Other MOE Grants total includes additional COVID-19 funding totalling \$18,641 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	2,200	-	3,481
Bequests & Grants	1,050	-	3,000
Activities	7,051	2,110	8,335
Trading	5,496	6,990	10,152
Fundraising	18,140	12,000	21,918
Other Revenue	18,140	17,680	17,680
	<u>52,077</u>	<u>38,780</u>	<u>64,566</u>
Expenses			
Activities	841	3,615	8,656
Trading	3,393	4,600	7,023
Fundraising (Costs of Raising Funds)	3,638	-	5,065
Other Locally Raised Funds Expenditure	3,892	3,472	3,283
	<u>11,764</u>	<u>11,687</u>	<u>24,027</u>
<i>Surplus for the year Locally raised funds</i>	<u>40,313</u>	<u>27,093</u>	<u>40,539</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	22,036	20,500	12,981
Library Resources	316	350	695
Employee Benefits - Salaries	302,162	230,992	273,143
Staff Development	1,887	4,400	3,055
	<u>326,401</u>	<u>256,242</u>	<u>289,874</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,830	5,000	4,590
Board of Trustees Fees	2,560	3,100	2,690
Board of Trustees Expenses	1,116	1,800	2,437
Communication	1,547	1,700	4,587
Consumables	2,461	1,400	1,893
Other	4,870	3,030	2,949
Employee Benefits - Salaries	22,522	20,775	22,547
Insurance	393	-	365
Service Providers, Contractors and Consultancy	4,680	4,800	4,608
	<u>44,979</u>	<u>41,605</u>	<u>46,666</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,405	3,150	3,216
Cyclical Maintenance Expense	11,221	3,557	2,512
Grounds	3,164	4,200	3,953
Heat, Light and Water	12,512	8,250	8,638
Repairs and Maintenance	5,222	2,870	3,122
Use of Land and Buildings	169,950	173,891	173,858
Security	488	-	-
Employee Benefits - Salaries	20,993	17,927	15,376
	<u>226,955</u>	<u>213,845</u>	<u>210,675</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	3,050	2,613	3,050
Building Improvements	1,183	1,013	1,183
Furniture and Equipment	5,015	4,267	4,982
Information and Communication Technology	3,277	3,050	3,560
Leased Assets	3,799	3,870	4,518
Library Resources	217	187	218
	<u>16,541</u>	<u>15,000</u>	<u>17,511</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	80	-	80
Bank Current Account	33,552	23,516	6,380
Bank Call Account	1,191	11	11
Cash and cash equivalents for Statement of Cash Flows	<u>34,823</u>	<u>23,527</u>	<u>6,471</u>

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

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	2,062	10,483	3,067
Receivables from the Ministry of Education	2,296	-	-
Interest Receivable	236	313	323
Teacher Salaries Grant Receivable	22,927	15,287	17,927
	<u>27,521</u>	<u>26,083</u>	<u>21,317</u>
Receivables from Exchange Transactions	4,594	10,796	3,390
Receivables from Non-Exchange Transactions	22,927	15,287	17,927
	<u>27,521</u>	<u>26,083</u>	<u>21,317</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	1,527	523	-
Livestock Ewes And Lambs	8,688	-	9,962
	<u>10,215</u>	<u>523</u>	<u>9,962</u>

Livestock Assets

	2020	2019
Reconciliation of Carrying Amounts of livestock		
Carrying amount at January 1	9,962	-
Increases due to purchases	0	9,870
Gain arising from changes in fair value less costs to sell attributable to physical changes	4,752	2,900
Gain/Loss arising from changes in fair value less costs to sell attributable to price changes	-2,138	792
Decreases due to sales	3,888	3,600
Carrying amount at December	<u>8,688</u>	<u>9,962</u>

Livestock is held by the School for the purposes of raising local funds through livestock sales and educating students.

The school farms the livestock on a piece of Auckland Council land. Auckland Council has issued a public notification intending to grant a new community lease to Tauhoa Primary School. The lease is at a cost of \$1 plus GST per annum, for a term of five years with one five year right of renewal. As at year end, the lease agreement has not been finalised.

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	98,032	81,535	95,363
Total Investments	<u>98,032</u>	<u>81,535</u>	<u>95,363</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	50,000	-	-	-	-	50,000
Buildings	45,750	-	-	-	(3,050)	42,700
Building Improvements	15,058	-	(143)	-	(1,183)	13,732
Furniture and Equipment	23,902	12,753	(727)	-	(5,015)	30,913
Information and Communication Technology	13,657	2,703	-	-	(3,277)	13,083
Leased Assets	5,304	8,030	-	-	(3,799)	9,535
Library Resources	909	185	-	-	(217)	877
Balance at 31 December 2020	154,580	23,671	(870)	-	(16,541)	160,840

The net carrying value of equipment held under a finance lease is \$9,535 (2019: \$5,304)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	50,000	-	50,000
Buildings	122,000	(79,300)	42,700
Building Improvements	72,768	(59,036)	13,732
Furniture and Equipment	119,666	(88,753)	30,913
Information and Communication Technology	41,643	(28,560)	13,083
Leased Assets	14,411	(4,876)	9,535
Library Resources	27,913	(27,036)	877
Balance at 31 December 2020	448,401	(287,561)	160,840

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	50,000	-	-	-	-	50,000
Buildings	48,800	-	-	-	(3,050)	45,750
Building Improvements	16,241	-	-	-	(1,183)	15,058
Furniture and Equipment	26,285	2,599	-	-	(4,982)	23,902
Information and Communication Technology	17,217	-	-	-	(3,560)	13,657
Leased Assets	3,440	6,382	-	-	(4,518)	5,304
Library Resources	1,054	73	-	-	(218)	909
Balance at 31 December 2019	163,037	9,054	-	-	(17,511)	154,580

The net carrying value of equipment held under a finance lease is \$5,304 (2018: \$3,440)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	50,000	-	50,000
Buildings	122,000	(76,250)	45,750
Building Improvements	76,216	(61,158)	15,058
Furniture and Equipment	111,850	(87,948)	23,902
Information and Communication Technology	41,642	(27,985)	13,657
Leased Assets	13,607	(8,303)	5,304
Library Resources	27,728	(26,819)	909
Balance at 31 December 2019	443,043	(288,463)	154,580

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	14,698	9,543	8,067
Accruals	4,830	4,590	4,590
Banking Staffing Overuse	2,900	-	-
Employee Entitlements - Salaries	22,927	15,287	17,927
Employee Entitlements - Leave Accrual	2,074	719	1,563
	<u>47,429</u>	<u>30,139</u>	<u>32,147</u>
Payables for Exchange Transactions	47,429	30,139	32,147
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>47,429</u>	<u>30,139</u>	<u>32,147</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	10,089	-	120
	<u>10,089</u>	<u>-</u>	<u>120</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	19,287	8,833	16,775
Increase to the Provision During the Year	5,067	3,557	2,512
Adjustment to the Provision	6,154	-	-
Provision at the End of the Year	<u>30,508</u>	<u>12,390</u>	<u>19,287</u>
Cyclical Maintenance - Current	10,675	10,350	10,454
Cyclical Maintenance - Term	19,833	2,040	8,833
	<u>30,508</u>	<u>12,390</u>	<u>19,287</u>

16. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	4,540	3,435	2,313
Later than One Year and no Later than Five Years	6,798	245	3,091
	<u>11,338</u>	<u>3,680</u>	<u>5,404</u>

17. Funds Owed (Held) for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Sick Bay Refurb	<i>completed</i>	(2,731)	-	(6,908)	-	4,177
SIP Playground	<i>in progress</i>	-	45,000	(48,674)	-	3,674
School Contamination Project	<i>in progress</i>	-	62,666	(64,409)	-	1,743
Butterfly Garden	<i>in progress</i>	-	-	(313)	-	313
Septic System & Drainage	<i>in progress</i>	-	-	(10,513)	-	10,513
Totals		(2,731)	107,666	(130,817)	-	20,420

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
20,420
20,420

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Roofing and Plumbing	<i>completed</i>	228	-	228	-	-
Block 5 Accessible Toilet Door	<i>completed</i>	-	3,003	(3,003)	-	-
Sick Bay Refurb	<i>in progress</i>	-	41,342	(38,611)	-	(2,731)
Totals		228	44,345	(41,386)	-	(2,731)

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,560	2,690
Full-time equivalent members	0.05	0.06
<i>Leadership Team</i>		
Remuneration	190,049	176,882
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	192,609	179,572
Total full-time equivalent personnel	2.05	2.06

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

\$50,000 contract for the SIP Playground as agent for the Ministry of Education. This project is fully funded by the Ministry and \$45,000 has been received of which \$48,674 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$76,210 contract for the School Contamination Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$62,666 has been received of which \$64,409 has been spent on the project to balance date. This project has been approved by the Ministry.

Capital commitments as at 31 December 2019:

\$45,935 contract for the Sick Bay Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$41,342 has been received of which \$38,611 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 2020 (Operating commitments at 31 December 2019: nil).

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

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

Financial assets measured at amortised cost

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	34,823	23,527	6,471
Receivables	27,521	26,083	21,317
Investments - Term Deposits	98,032	81,535	95,363
Total Financial assets measured at amortised cost	<u>160,376</u>	<u>131,145</u>	<u>123,151</u>

Financial liabilities measured at amortised cost

Payables	47,429	30,139	32,147
Borrowings - Loans	-	-	-
Finance Leases	10,086	3,680	5,395
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>57,515</u>	<u>33,819</u>	<u>37,542</u>

25. Events After Balance Date

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

26. Comparatives

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

Independent Auditor's Report

To the readers of Tauhoa School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Tauhoa School (the School). The Auditor-General has appointed me, Jason Stinchcombe, using the staff and resources of RSM Hayes Audit, 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 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance 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 Tauhoa School.



Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Tauhoa School Analysis of Variance Annual Plan 2020



'Kia totika tou mana, Hei painga mo te katoa, Me te taia'
Our vision: Learning to Live, Living to Learn:
Ako ki te ora , te ora ki te ako

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

<i>Our Values:</i>	<i>Our Vision:</i>
<i>Tauhoa BEST:</i> <i>BE Respectful</i> <i>Empathic</i> <i>Self-managing</i> <i>Thinking</i>	<i>Our students will:</i> <i>Have the skills to be confident, lifelong learners.</i> <i>Look after themselves and others</i> <i>Care and respect the environment.</i> <i>Make sound decisions for their own wellbeing</i>

Strategic Goals

Learning that is relevant, meaningful, and engaging <i>Tauhoa School will provide a curriculum focused on student voice, interests, and needs to develop future-focused citizens.</i>	Success for All <i>Tauhoa School acknowledges the diversity of our students, staff, and community.</i>	Strong Partnerships <i>Tauhoa School will foster and actively work to engage with whanau and the local community.</i>	Passionate and Skilled Staff <i>Tauhoa School will ensure that they develop and support our staff to be the best they can be</i>
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Initiatives

<i>Develop Local Curriculum</i>	<i>Culturally Responsive Practice</i>	<i>Future Focus Plan: Re-engage Maori whanau to raise student achievement</i>	<i>Staff Hauora</i>
<i>Develop an engaging and broad curriculum</i>	<i>PB4L</i>	<i>Future Focus Plan: Enhance communication</i>	<i>Professional Development</i>

Success Looks Like

Students enjoy being at school, Engaged in Learning, Accepting Challenges, Students Involved with Planning and Developing Contexts of Learning, Fun, Hands-on, Differentiated, Knowledge Seekers	<i>Learning Maps, Inclusive, Celebration of Success, Feed Back Feed Forward, Student Ownership, Support Funded, Goals, Responsive Practice to Student Need</i>	<i>Whanau and the wider community are actively involved in and are proud of our school.</i>	<i>Staff feel valued and supported to make a difference. They are positive and seek opportunities to do things better.</i>
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TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

Learning that is relevant, meaningful and engaging <i>Tauhoa School will provide a curriculum focused on student voice, interests and needs to develop future focused citizens.</i>		
INITIATIVE A	DEVELOP A LOCAL CURRICULUM	
	To gather community voice To integrate local history and information into our planning	
What was planned	What happened	Future Actions
Community voice captured, analysed, and used to develop new strategic goals,	We finished 2019 with an annual survey that included the new strategic goals. (as above) These were given a positive response. Over the year we regularly asked for feedback from the community for their input on what we were doing here at tauhoa <ul style="list-style-type: none"> • We asked the community for their ideas of using our \$50,000 for the property. There is a strong response in favor of completing the playground extension. • Surveys were held about our communication, trips, and permissions. There was a high percentage of parents who wished to give permission for Rural sports trips at the beginning of the year. This has happened with only one parent not given overall permission. • Parents were asked who they identified to approach for information. Unlike what has been perceived, parents noted the correct person to approach whether it be homework or helping out the school or stationery. • A survey to discuss collaboration for my Pgrd • View on lockdown and processes • Learner dispositions • Change in school colours • Health Survey 	.
	We were blindsided by the lack of geography knowledge of our	

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

Incorporate local history into current topic work 'Our Country': Local History of Settlers	students and diverted to look at Our Country by learning about it from a geography perspective initially. I have been trying to access	
Board and Staff: Workbooks from leading Local Curriculum Series	PD For the Board was limited due to the impact of lockdowns. However, they used MOE resources to look at what a local curriculum was. All the cluster meetings for the board were canceled due to their timing and that of lockdowns. I meet regularly with Selina Hitchco regarding the development of our local curriculum. This has been ongoing and is continuing into 2021.	

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

Learning that is relevant, meaningful and engaging

Tauhoa School will provide a curriculum focused on student voice, interests and needs to develop future focused citizens.

INITIATIVE A	DEVELOP AND ENGAGING AND BROAD CURRICULUM	
2020	To develop the use of Computational Thinking for Digital Technologies and Designing and Developing Digital Outcomes in the Technology Learning Area and Inquiry	
What we planned	What happened	Further Actions
<p>Staff will have PD with Jenna Crowley</p> <p>Explore ways to engage impact groups, junior inquiries, hands-on experiences/ authentic experiences.</p> <p>Explore ways for students to find their motivation to lead their own learning. Survey the community (parents/local industries) as to</p>	<p>2020 saw staff having PD on the new sections of the Technology curriculum (computational thinking, creating, and developing digital outcomes). We started the year with a Full PD day which covered the digital curriculum. We have also had a Staff meeting to follow this up. All teachers were observed and given feedback regarding their responsive practice.</p> <p>This continued for several months with the teachers using new tools with students.</p> <p>The school purchased a set of Beetle Bots to support this work. These have been a great starter for all teachers and particularly our junior class.</p> <p>With the lockdown came the need to all use tools that we hadn't before to support our students learning. Google Classroom See Saw and Google Hangouts all became key tools in this process.</p> <p>Collaborative learning Using Digital tools has supported collaborative learning this year. For example: Our senior class used coggle to mind map and use the information to create a report on political parties. They co-wrote this report using google docs.</p> <p>The Board partially funded the Principal to complete a post-graduate certificate in Digital and Collaborative Learning. This will be completed in March 2021.</p>	<p>Look to purchase other equipment to support this section of the curriculum</p>

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

<p>what a local curriculum would look like.</p>	<p>This is a slow process. From student, staff and parent community we have developed some learning dispositions for Tauhoa School. These were put on the Community Page for wider community feedback. To date only 11 votes but all liked the key elements of A Tauhoa Learner is:</p> <p><i>Manawaroa/ Resilient</i></p> <p><i>Rangatiratanga / Responsible</i></p> <p><i>Mauri tu / Self Motivated</i></p> <p><i>Whainga Rapu/Inquisitive</i></p> <p><i>Mahi tahi / Collaborative</i></p>	<p>2021 Ongoing work</p>
<p>Develop a bank of resources (ICT) to support the incorporation of digital tech into class practice</p>	<p>This piece of work was not completed in 2021 and has been added to the 2021 annual plan</p>	<p>Complete this work in 2021</p>

Learning that is relevant, meaningful and engaging

Tauhoa School will provide a curriculum focused on student voice, interests and needs to develop future focused citizens.

<p>INITIATIVE A</p>	<p>Develop an engaging and broad curriculum</p>	
<p>2020</p>	<p>Strengthen the inquiry learning process to incorporate local elements and whanau engagement.</p>	
<p>What was planned</p>	<p>What happened</p>	<p>Future actions</p>
<p>Staff will have PD Culturally Responsive Practice with Jenna Crowley</p>	<p>Staff attended PD with Jenna on Culture First. They completed this work alongside Russell Bishops Teaching to the Northeast. They were observed and given feedback. We completed approx 80 hours of PD with this topic along with Assessment for learning. AFOL fits like a glove to this topic! Again Lockdowns hindered some of the observations and face-to-face</p>	

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

	<p>meetings. But Zoom was used to ensure we could continue this work. Alongside this, Linda had a one to one PD on Assessment for learning. In August our PD focused on the LPF and Relationships First (RBL profile). The session is to include using writing samples against the Learning Progressions Framework.</p>	
<p>Inquiry programmes (Impact Day and Junior Inquiry) plus topic inquiry developed to include student voice, and interests.</p> <p>Review of current documentation and practice.</p>	<p>These have been very successful with the time also allowing the junior room teacher to complete assessment. Impact projects have created toyboxes for the sandpit, a bug hotel, and artworks around the school. We also have had a group cooking throughout the year. Our Agriculture group met when there was a need and they dagged and tailed sheep. They also helped drench and sheared when required.</p> <p>This is to be incorporated into the development of our Local Curriculum.</p>	<p>2021 Will see more student choice with four options students will get to make suggestions of activities to complete.</p> <p>2021 development of a school-wide inquiry process</p>
<p>Other activities</p> <p>Senior Camp</p>	<p>We went camping with Tapora School, however, this has proved to be somewhat of an issue and will be the last time we do so. The camp allowed us to spend time in the historical area of Kerikeri and at our treaty grounds at Waitangi. Visiting Kemp house, the stone store, and Waitangi has supported our students' learning in class. I find I directly refer to these visits as we discuss New Zealand history in our reading programme. It was a marvelous camp and the children were challenged, educated, and had an opportunity to develop self-management skills on a fun-filled camp.</p>	<p>All students when swimming further north in summer will be asked to have and wear a rash shirt to help cover them for sunburn. Tauhoa School will go camping on their own.</p>

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Success for All <i>Tauhoa School acknowledges the diversity of our students, staff, and community.</i>		
Initiative A	Culture Counts	
2020	To develop and strengthen school expectations of cultural relationships for responsive pedagogy	
What we planned	What happened	Future Actions
Professional development day on Cultural Responsiveness. Then regular PD and observations throughout the year.	Staff attended PD with Jenna on Culture First. They completed this work alongside Russell Bishop's Teaching to the Northeast. They were observed and given feedback. We completed approx 80 hours of PD with this topic along with Assessment for learning. AFOL fits like a glove to this topic! Again Lockdowns hindered some of the observations and face-to-face meetings. But Zoom was used to ensure we could continue this work.	In 2021 transition this work into our work with MAC. Review this in Staff PLC meeting time

Success for All <i>Tauhoa School acknowledges the diversity of our students, staff and community.</i>		
Initiative B	PB4L	
2020	To continue to develop and strengthen Positive Behaviour for Learning (PB4L)	
What we planned	What happened	Future Actions
Monitor and evaluate data to identify continuing areas for improvement. Develop further our collection processes and retain for data analysis	<p>The staff updated rewards systems. These are to ensure that students received their reward from earning dojo points for Doing their Tauhoa BEST</p> <p>With the introduction of Learner Dispositions as part of the local curriculum development, Tauhoa Best was reviewed and changed at the end of 2020. It now stands for Be Respectful Empathic Self-aware and trustworthy</p> <p>Staff also reviewed recently, the dojo point set up to ensure all aspects of behaviour are able to be recorded in both classrooms.</p>	2021 TOD Learner dispositions and where they sit in our curriculum

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Use data to facilitate effective inquiry into the learning and teaching environment	Many schools, as ourselves, have found students to be 'off ' when it comes to behaviour since the last lock down. They talk of "a dramatic change/deterioration in behaviour" this Term. We then had a second lockdown. We found that the interrupted year caused issues with relationships and with students settling into expectations for learning.	2021 Camp week for the whole of school with a focus on team building and relationships
Update action plan. Review expectations.	Due to lockdowns this will be transferred to 2021	2021 Update action plan and review expectations in line with new values
Update displays and posters to add effective/freshen impact.	The start of this was to design new logos and with input from all stakeholders, change school colours. From this we will then move to signage. We have at the end of 2020 a new logo and a new set of school colours	2021 continue to design and create signage that ensures everyone is aware of Tauhoa BEST

Strong Partnerships

Tauhoa School will foster and actively work to engage with whanau and the local community.

Initiative A	<i>Future Focus Plan: Re-engage Maori whanau to raise student achievement</i>	
2020	To develop the school into a welcoming environment for Maori Whanau and the Community	
What was planned	What happened	Future Actions
Develop and implement an upgrading of the visual look of the school	This year saw an increase in student art around the school. The school budgeted to pay for the correct materials to do so. We have a visual pephi of our school. The planned tomokanaga for our front is to be completed in 2021	Completion of Tomokanga in 2021

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

<p>Review how we report to whānau and connect them to their children's learning to engage the community</p>	<p>Reports We started by having staff and I have looked at different report styles and created a draft to work on. The idea was rather than having wordy reports and less contact with parents to make the report part of more regular parent meetings. Reports will be less wordy and the discussion with parents and pupils will be more important. Teachers have agreed to switch the hours of writing reports to have more time with parents. This is to allow for better communication and will better engage parents in their students' learning. The new reports were completed for term 3 reports.. They were used as part of our Parent Pupil Teacher nights. The report was used for the rest of the year, then evaluated by the community, Board and staff. An issue arose at the end of the year where time limits made parents interviews impossible. Issues are that we don't constantly test so we are reporting OTJ's that aren't necessarily based on formal data. But does that matter? Should we use the report but have different formats of meetings throughout the year? The key review point on the new report format is that loss of a graph that shows progress. I will look into this at the beginning of 2021. The staff have suggested a less formal event to meet with parents in term 4 and term 1</p> <p>Whanau Day We had planned to hold a day for whanau to participate in science activities but this in the end was cancelled.</p>	<p>2021:</p> <ul style="list-style-type: none"> ● Review report structure ● Update where needed. ● Review Reporting to parent structure <p>2021 Hold Whanau day</p>
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TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

Strong Partnerships

Tauhoa School will foster and actively work to engage with whanau and the local community.

Initiative B	<i>Future Focus Plan: Enhance communication (see attached plan)</i>	
2020	To continue to work on improving the communication between School, Whanau, and the Community	
What was planned	What happened	Future Actions
<p>Review communications systems and processes:</p> <p>A: How the school communicates to the community</p> <p>B: How to make it easier for the community to communicate with the school</p>	<p>Skool Loop did give us some challenges but we learned to use this more effectively.</p> <p>We booked all our Parent-Pupil-teacher Interviews through this. It did reduce the amount of paper heading home.</p> <p>Over lockdown, it came into its own with messages going out on this regarding pick of learning packs and other urgent notifications.</p> <p>The key to it being successful is having it updated on your phone. We still maybe only have one or two parents without it.</p> <p>As mentioned earlier we asked for permissions by block for school Sports trips. This has worked well.</p> <p>The Tattler began to go home fortnightly and this is worked alongside Skool Loop and Facebook. Staff had messenger groups set up to ease communication</p>	<p>Continual reflection and review when issues arise. No major actions required in 2021</p>
	Enhanced understanding of teachers roles and responsibilities communicated to the community	
<p>Review and clarify</p> <p>A. Roles and responsibilities of the staff</p> <p>B. Expectations for the community in regards to communication regarding students</p>	<p>All job descriptions were reviewed</p> <p>The survey that gave us feedback that parents knew who to talk to was pleasing for the staff to hear.</p>	<p>2021: Reintroduction of Administration handbook</p> <p>2021: Survey to check communication is working Develop the use of e portfolios to share student learning.</p>

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

Passionate and Skilled Staff		
<i>Tauhoa School will ensure that they develop and support our staff to be the best they can be.</i>		
Initiative A	<i>Staff Hauora: To ensure Staff will feel valued and supported.</i>	
What was planned	What happened	Future actions
Private survey on how to support them in 2020	Not completed	Completed on 2021
Staff and BOT Social	<p>Started so far this year with a BBQ at the principal's house. Only two staff and One BOT member attended. We also held an end of year social for staff and BOT. During Lockdown all staff received a Gift Box 'pick me up'.</p> <p>The school has leased a coffee machine and the staff are enjoying this. This has been well received by staff.</p>	<p>2021 Continue to find ways for Staff and BOT to socialise and feel valued</p>
Flu injection provider for allstaff who wish to have it at no cost	All staff were often this option but no one took this offer up and it will be offered again in 2021.	2021 Offer of Flu jab
Throughout 2020 Staff workload and sickness is monitored and adjusted where necessary Release time given when appropriate	<p>Teachers were reminded that a 7-45 start means an 8 hour day is over at 3-45 and were encouraged to have a more regular 4pm end of day.</p> <p>Release time was given when required for extra projects. Due to lockdowns Teachers did not want to be out of class anymore than they had to.</p>	<p>Throughout 2021 Staff workload and sickness is monitored and adjusted where necessary Release time given when appropriate</p>
Teacher Only Days	These were fitted in but were difficult to due to the many days school was in lockdown. Two were used for Professional Development and one for workload (report writing)	Continue to used TOD days to support Teacher workload

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

Passionate and Skilled Staff <i>Tauhoa School will ensure that they develop and support our staff to be the best they can be.</i>		
Initiative B	<i>Staff will be supported through provision of Professional Development.</i>	
2020	To develop Staff's understanding and capability in forming cultural relationships for responsive pedagogy.	
What we Planned	What happened	Impact on learning and teaching and future action if any
Professional development: Culturally Responsive Practice	Completed	Teachers are confident to engage and embed culturally responsive practices into their pedagogy. Students respond to changes with increased engagement in class.
Culturally Responsive Practice: Assessment for Learning	Completed	Increased use of all elements of Assessment for Learning processes is noticeable in observations and in class. Student's Ownership of their learning has increased alongside their achievement.
Professional Development: Digital capabilities from the Technology Learning Area	<p>2020 saw staff having PD on the new sections of the Technology curriculum (computational thinking, creating, and developing digital outcomes). We started the year with a Full PD day which covered the digital curriculum. We have also had a Staff meeting to follow this up. All teachers were observed and given feedback regarding their responsive practice.</p> <p>This continued for several months with the teachers using new tools with students. The school purchased a set of Beetle Bots to support this work. These have been a great starter for all teachers and particularly our junior class.</p> <p>With the lockdown came the need to all use tools that we hadn't before to support our students learning. Google Classroom SeeSaw and Goggle Hangouts all became key tools in this process.</p>	<p>Staff feel more confident in the new learning areas of Technology. Students will continue to have opportunities to create digital understandings.</p> <p>(computational thinking, creating and developing digital outcomes)</p>

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

	<p>Collaborative learning Using Digital tools has supported collaborative learning this year. For example: Our senior class used coggle to mind map and use the information to create a report on political parties. They co-wrote this report using google docs.</p> <p>The Board partially funded the Principal to complete a post-graduate certificate in Digital and Collaborative Learning. This will be completed in March 2021.</p> <p>We will continue to explore this further in 2021</p>	
<p>Continued work on Spiral of inquiry.</p>	<p>Completed and ongoing</p>	<p>Teachers will use the Spiral of Inquiry process to reflect and improve practice to support better student outcomes</p>

ADMINISTRATION ACTIONS 2020		
<p>Activities outside our strategic goals actions</p>	<p>Redesign of school logo This has been a long process that stopped us from getting signs for the school made until completed. The new symbol was made with the viewpoints of parents, staff and students. It has been quite uplifting.</p> <p>Pandemic Plans Plans were created to meet the needs of Covid 19 pandemic. These have been added to our policies and procedures folder</p> <p>TTPA Annette and I were going to attend the Tai Tokerau Principals Conference as Leadership PD. WE plan to do this in 2021</p>	
<p>Property</p>	<ul style="list-style-type: none"> ● The school used the Extra money from MOE for a playground redevelopment. ● We had a septic flood in September. This meant the office area was totally out of action for a long period of time while it was reinstated. We 	

TAUHOA SCHOOL ANNUAL PLAN 2020 ANALYSIS OF VARIANCE

	<p>now look to having a new septic installed in 2021.</p> <ul style="list-style-type: none"> ● Butterfly Garden A Landscape architect designed this. However our new septic is in this area. We will look to see if the Butterfly garden can be incorporated in some way 	
MAC PD	<p>Our coordinator from MAC started working with the staff this year by looking at the Treaty of Waitangi. We created a Measurable Gains Strategic Framework. This work is ongoing and will be a key element to our 2021 Annual plan.</p>	
Staffing	<p>2020 saw the school having a large bulge in student numbers Concerned was raised for this affecting and impacting on student learning of 2021 We still have an issue with the spread of our numbers with 28 in Hoteo Room and 13 in Atiu for 2021. If we move year 4's into Atiu Room for 2021 the numbers would be Atiu :23 Hoteo 17. My concern for this would be the impact on our year 0 and 1 students. We put out for a ballot of out of Zone students to see if that brought in more students. However the second lockdown happened which made this impossible to run. The Board agreed to fund a teacher for 2021</p>	<p>2021: employ a board funded Teacher for Years 4 and 5</p>
Sports uniforms	<p>We have been successful in a grant for 9,800 dollars for uniforms. We are looking into changing colours with this new uniform and recently the students voted for a school hat to be supplied which will be part of this. Teachers will also be supplied with a jacket.</p>	

Tauhoa School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$594 (excluding GST). The funding was spent on sporting endeavours.