

TAUHOA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

Accountant / Service Provider:

Education  **Services.**
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TAUHOA SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
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	Financial Statements
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements

	Other Information
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	Members of the Board
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	Kiwisport
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	Analysis of Variance
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Tauhoa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	625,032	529,063	601,799
Locally Raised Funds	3	55,403	56,040	52,077
Interest Income		1,761	400	2,669
Other Revenue		8,877	-	2,614
		691,073	585,503	659,159
Expenses				
Locally Raised Funds	3	32,097	11,548	11,764
Learning Resources	4	458,121	356,528	326,401
Administration	5	59,297	43,960	44,979
Finance		654	549	795
Property	6	170,662	215,801	226,955
Depreciation	11	20,369	16,382	16,541
Loss on Disposal of Property, Plant and Equipment		-	-	871
Loss on Uncollectable Accounts Receivable		-	-	318
		741,200	644,768	628,624
Net Surplus / (Deficit) for the year		(50,127)	(59,265)	30,535
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(50,127)	(59,265)	30,535

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		267,995	237,527	237,460
Total comprehensive revenue and expense for the year		(50,127)	(59,265)	30,535
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,715	-	-
Equity at 31 December		219,583	178,262	267,995
Retained Earnings		219,583	178,262	267,995
Equity at 31 December		219,583	178,262	267,995

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.

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Tauhoa School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	63,762	13,005	34,823
Accounts Receivable	8	19,208	21,317	27,521
GST Receivable		115	6,958	10,185
Prepayments		3,030	2,489	4,071
Inventories	9	6,148	9,962	10,215
Investments	10	50,164	45,363	98,032
Funds owed for Capital Works Projects	16	-	-	20,420
		142,427	99,094	205,267
Current Liabilities				
Accounts Payable	12	27,745	32,147	47,429
Revenue Received in Advance	13	216	120	10,089
Provision for Cyclical Maintenance	14	-	10,454	10,675
Finance Lease Liability	15	2,633	2,304	3,886
Funds held for Capital Works Projects	16	28,823	-	-
		59,417	45,025	72,079
Working Capital Surplus/(Deficit)		83,010	54,069	133,188
Non-current Assets				
Property, Plant and Equipment	11	164,070	133,498	160,840
		164,070	133,498	160,840
Non-current Liabilities				
Provision for Cyclical Maintenance	14	23,930	6,214	19,833
Finance Lease Liability	15	3,567	3,091	6,200
		27,497	9,305	26,033
Net Assets		219,583	178,262	267,995
Equity		219,583	178,262	267,995

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

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

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		168,726	122,438	157,328
Locally Raised Funds		54,153	56,040	63,271
Goods and Services Tax (net)		10,070	-	(3,227)
Payments to Employees		(154,157)	(143,434)	(72,126)
Payments to Suppliers		(113,887)	(24,544)	(84,266)
Interest Paid		(654)	(549)	(795)
Interest Received		1,934	400	2,756
Net cash from/(to) Operating Activities		(33,815)	10,351	62,941
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(23,599)	-	(15,542)
Purchase of Investments		(1,798)	-	(26,669)
Proceeds from Sale of Investments		49,666	-	24,000
Net cash from/(to) Investing Activities		24,269	-	(18,211)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,715	-	-
Finance Lease Payments		(2,738)	(3,817)	(2,962)
Funds Administered on Behalf of Third Parties		39,508	-	(13,416)
Net cash from/(to) Financing Activities		38,485	(3,817)	(16,378)
Net increase/(decrease) in cash and cash equivalents		28,939	6,534	28,352
Cash and cash equivalents at the beginning of the year	7	34,823	6,471	6,471
Cash and cash equivalents at the end of the year	7	63,762	13,005	34,823

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.

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Tauhoa School

Notes to the Financial Statements

For the year ended 31 December 2021

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 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.

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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. 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) 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.

j) Investments

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

k) Property, Plant and Equipment

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

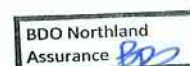
Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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



Depreciation

Property, plant and equipment except for land is 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	5-40 years
Buildings	40 years
Furniture and Equipment	3-15 years
Information and Communication Technology	3-20 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

l) 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.

m) 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.

n) 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.

o) 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.

p) 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.

q) 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.

r) 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.

s) 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.

t) 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.

u) 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.

v) 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.

w) Budget Figures

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

x) 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.

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2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	124,881	106,118	117,903
Teachers' Salaries Grants	327,916	232,767	268,909
Use of Land and Buildings Grants	126,436	173,858	169,950
Other MoE Grants	45,799	12,920	37,584
Transport grants	-	1,500	2,033
Other Government Grants	-	1,900	5,420
	<u>625,032</u>	<u>529,063</u>	<u>601,799</u>

The school has opted in to the donations scheme for this year. Total amount received was \$6,450.

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	1,437	(2,648)	7,210
Fees for Extra Curricular Activities	5,732	6,088	2,041
Trading	9,966	5,000	5,496
Fundraising & Community Grants	16,007	26,800	19,190
Other Revenue	21,200	20,800	18,140
Kids Kare Programme	1,061	-	-
	<u>55,403</u>	<u>56,040</u>	<u>52,077</u>
Expenses			
Extra Curricular Activities Costs	2,953	6,348	841
Trading	14,243	1,600	3,393
Fundraising & Community Grant Costs	1,429	-	3,638
Other Locally Raised Funds Expenditure	2,280	3,600	3,892
Kids Kare Programme	11,192	-	-
	<u>32,097</u>	<u>11,548</u>	<u>11,764</u>
Surplus for the year Locally raised funds	<u>23,306</u>	<u>44,492</u>	<u>40,313</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	18,571	16,544	22,036
Library Resources	385	350	316
Employee Benefits - Salaries	436,606	335,094	302,162
Staff Development	2,559	4,540	1,887
	<u>458,121</u>	<u>356,528</u>	<u>326,401</u>

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5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,313	5,100	4,830
Board Fees	2,985	2,800	2,560
Board Expenses	424	1,300	1,116
Communication	1,571	1,730	1,547
Consumables	2,234	2,600	2,461
Other	4,351	3,330	4,870
Employee Benefits - Salaries	24,472	22,420	22,522
Insurance	402	-	393
Service Providers, Contractors and Consultancy	4,740	4,680	4,680
Healthy School Lunch Programme	12,805	-	-
	<u>59,297</u>	<u>43,960</u>	<u>44,979</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,205	3,380	3,405
Cyclical Maintenance Provision	4,801	5,124	11,221
Grounds	4,963	3,900	3,164
Heat, Light and Water	9,113	7,800	12,512
Repairs and Maintenance	1,389	3,052	5,222
Use of Land and Buildings	126,436	173,858	169,950
Security	-	-	488
Employee Benefits - Salaries	21,755	18,687	20,993
	<u>170,662</u>	<u>215,801</u>	<u>226,955</u>

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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	63,762	13,005	34,823
Cash and cash equivalents for Statement of Cash Flows	<u>63,762</u>	<u>13,005</u>	<u>34,823</u>

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

Of the \$63,762 Cash and Cash Equivalents \$28,823 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

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8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	1,377	3,067	2,062
Receivables from the Ministry of Education	-	-	2,296
Interest Receivable	63	323	236
Teacher Salaries Grant Receivable	17,768	17,927	22,927
	<u>19,208</u>	<u>21,317</u>	<u>27,521</u>
Receivables from Exchange Transactions	1,440	3,390	4,594
Receivables from Non-Exchange Transactions	17,768	17,927	22,927
	<u>19,208</u>	<u>21,317</u>	<u>27,521</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	1,422	-	1,527
Livestock Ewes And Lambs	4,726	9,962	8,688
	<u>6,148</u>	<u>9,962</u>	<u>10,215</u>
<u>Livestock Assets</u>	<u>2021</u>		<u>2020</u>
Reconciliation of Carrying Amounts of livestock			
Carrying amount at January 1	8,688		9,962
Increases due to purchases	3,198		0
Gain arising from changes in fair value less costs to sell attributable to physical changes	8,595		4,752
Gain/Loss arising from changes in fair value less costs to sell attributable to price changes	282		-2,138
Decreases due to sales	-16,037		3,888
Carrying amount at December	<u>4,726</u>		<u>8,688</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.

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	50,164	45,363	98,032
Total Investments	<u>50,164</u>	<u>45,363</u>	<u>98,032</u>

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11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	50,000	-	-	-	-	50,000
Buildings	42,700	-	-	-	(3,050)	39,650
Building Improvements	13,732	-	-	-	(1,096)	12,636
Furniture and Equipment	30,913	20,492	-	-	(8,095)	43,310
Information and Communication Technology	13,083	3,052	-	-	(4,001)	12,134
Leased Assets	9,535	-	-	-	(3,919)	5,616
Library Resources	877	55	-	-	(208)	724
Balance at 31 December 2021	160,840	23,599	-	-	(20,369)	164,070

The net carrying value of equipment held under a finance lease is \$5,616 (2020: \$9,535)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	50,000	-	50,000	50,000	-	50,000
Buildings	122,000	(82,350)	39,650	122,000	(79,300)	42,700
Building Improvements	72,768	(60,132)	12,636	72,768	(59,036)	13,732
Furniture and Equipment	140,159	(96,849)	43,310	119,666	(88,753)	30,913
Information and Communication Technology	44,695	(32,561)	12,134	41,643	(28,560)	13,083
Leased Assets	14,411	(8,795)	5,616	14,411	(4,876)	9,535
Library Resources	27,968	(27,244)	724	27,913	(27,036)	877
Balance at 31 December	472,001	(307,931)	164,070	448,401	(287,561)	160,840

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	2,170	8,067	14,698
Accruals	5,313	4,590	4,830
Banking Staffing Overuse	-	-	2,900
Employee Entitlements - Salaries	17,768	17,927	22,927
Employee Entitlements - Leave Accrual	2,494	1,563	2,074
	27,745	32,147	47,429
Payables for Exchange Transactions	27,745	32,147	47,429
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	27,745	32,147	47,429

The carrying value of payables approximates their fair value.

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13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other	216	120	10,089
	<u>216</u>	<u>120</u>	<u>10,089</u>

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	30,508	11,544	19,287
Increase to the Provision During the Year	5,067	5,124	5,067
Adjustment to the Provision	(266)	-	6,154
Use of the Provision During the Year	(11,379)	-	-
Provision at the End of the Year	<u>23,930</u>	<u>16,668</u>	<u>30,508</u>
Cyclical Maintenance - Current	-	10,454	10,675
Cyclical Maintenance - Term	23,930	6,214	19,833
	<u>23,930</u>	<u>16,668</u>	<u>30,508</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	2,982	2,304	4,540
Later than One Year and no Later than Five Years	3,816	3,091	6,798
Future finance charges	(598)	-	(1,252)
	<u>6,200</u>	<u>5,395</u>	<u>10,086</u>
Represented by			
Finance lease liability - Current	2,633	2,304	3,886
Finance lease liability - Term	3,567	3,091	6,200
	<u>6,200</u>	<u>5,395</u>	<u>10,086</u>

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16. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Sick Bay Refurb	217272	(4,177)	4,177	-	-	-
SIP Playground	223207	(3,674)	2,396	1,278	-	-
Block 1 Remedial Damage	225943	(1,743)	2,437	(694)	-	-
Butterfly Garden		(313)	-	313	-	-
Septic System & Drainage	227868	(10,513)	132,597	(93,261)	-	28,823
Totals		(20,420)	141,607	(92,364)	-	28,823

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

28,823

-

28,823

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Sick Bay Refurb	217272	2,731	-	(6,908)	-	(4,177)
SIP Playground	223207	-	45,000	(48,674)	-	(3,674)
Block 1 Remedial Damage	225943	-	62,666	(64,409)	-	(1,743)
Butterfly Garden		-	-	(313)	-	(313)
Septic System & Drainage	227868	-	-	(10,513)	-	(10,513)
Totals		2,731	107,666	(130,817)	-	(20,420)

17. Related Party Transactions

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

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

BDO Northland
Assurance *BB*

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	2,985	2,560
<i>Leadership Team</i> Remuneration	201,922	190,049
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	204,907	192,609

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year.

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	110 - 120	110 - 120
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	2021 FTE Number	2020 FTE Number
100 - 110	-	-
	0.00	0.00

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

19. 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	-	-

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20. 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.

21. Commitments

(a) Capital Commitments

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

\$147,330 contract for the Septic System & Drainage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$132,597 has been received of which \$103,774 has been spent on the project to balance date. This project has been approved by the Ministry.

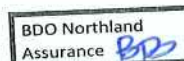
(Capital commitments as at 31 December 2020:

\$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 Block 1 Remedial Damage 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.

(b) Operating Commitments

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



22. 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	63,762	13,005	34,823
Receivables	19,208	21,317	27,521
Investments - Term Deposits	50,164	45,363	98,032
Total Financial assets measured at amortised cost	133,134	79,685	160,376

Financial liabilities measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Payables	27,745	32,147	47,429
Finance Leases	6,200	5,395	10,086
Total Financial Liabilities Measured at Amortised Cost	33,945	37,542	57,515

23. Events After Balance Date

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

24. Comparatives

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

25. 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.

26. Failure to meet Statutory Reporting Deadline

Technically the Board of Trustees did not comply with Section 137(1) of the Education and Training Act 2020 which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2022. This delay was caused by auditor resourcing constraints as opposed to factors that were under the control of school management.

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Tauhoa School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Bridget Boler	Presiding Member	Elected	Sep 2022
Vivienne Goldsmith	Principal		
Garrie Eaton	Parent Representative	Elected	Sep 2022
Debbie Mason	Parent Representative	Co-opted	Sep 2022
Jackie Tameris	Parent Representative	Elected	Sep 2022
Jason Morse	Staff Representative	Co-opted	Sep 2022

Tauhoa School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$618 (excluding GST). The funding was spent on sporting endeavours.

Tauhoa School

Analysis of Variance

2021



'Kia totika tou mana, Hei painga mo te katoa, Me te taia'

Our vision: Learning to Live, Living to Learn

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

Our Values: A Tauhoa Learner is:		Our Vision	
Tauhoa BEST: BE Respectful Empathic Self-aware Trustworthy	Manaroa / Resilient Whakaohoho / Self Motivated Takohanga / Responsible Māhirahira /Inquisitive Mahi tahi / Collaborative	Our students will: Have the skills to be confident, lifelong learners. Look after themselves and others Care and respect the environment. Make sound decisions for their own wellbeing.	
Strategic Goals			
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.	Success for All Tauhoa School acknowledges the diversity of our students, staff, and community.	Strong Partnerships Tauhoa School will foster and actively work to engage with whanau and the local community.	Passionate and Skilled Staff Tauhoa School will ensure that they develop and support our staff to be the best they can be
Initiatives			
Develop Local Curriculum	Māori Achievement Collaborative	Future Focus Plan: Re-engage Maori whanau to raise student achievement	Staff Hauora
Develop an engaging and broad curriculum	PB4L	Parent Pupil Teacher relationships enhanced.	Professional Development
	Literacy Success		
	Classroom sizes		
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.	Learning Maps, Inclusive, Celebration of Success, Feed Back Feed Forward, Student Ownership, Support Funded, Goals, Responsive Practice to Student Need	Whanau and the wider community are actively involved in and are proud of our school.	Staff feel valued and supported to make a difference. They are positive and seek opportunities to do things better.

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

Learning that is relevant, meaningful, students and engaging

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

DEVELOP A LOCAL CURRICULUM (Continued from 2020)

To gather community voice as to what they wish to see as our local curriculum.

To develop the curriculum framework, including learner dispositions, Inquiry processes.

Staff TOD

TOD beginning of the year

This was a very successful day with our teachers. Selina from Cognition came for part of the day to look at developing our local curriculum and setting up our own inquiry learning model. Annette ran the first part of the day looking at PB4L and ensuring we all had an understanding of what our new values of Self-aware and Trustworthy could be shared in class. It was lovely to be joined by Phillipa and Jason for the day.

Surveys

We held surveys on the Charter and School Goals and Vision for 2022. Health and PE survey and also a student survey. The numbers who have completed these so far have been underwhelming.

Survey and Hui Local community re learner tools and other parts of local curriculum

Board Cluster meetings

The School Board meetings as a cluster were unsuccessful this year due to the covid lockdowns. We managed to achieve one. These will be continuing in 2022.

Board Cluster meetings

Developing a set of learner tools and begin to teach these explicitly.

Developing a set of learner tools

Learner tools were developed in accordance with the development of our local curriculum. These will be promoted and used in 2020 as part of the reconnection to school life upon the pupil's return.

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

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.

DEVELOP AND ENGAGING AND BROAD CURRICULUM

To develop the use of Computational Thinking for Digital Technologies and Designing and Developing Digital Outcomes in the Technology Learning Area and Inquiry

Develop a bank of resources (ICT) to support the incorporation of digital tech into class practice

Develop a bank of resources (ICT) to support the incorporation of digital tech into class practice

The last focus of this action point is to develop a bank of resources for ICT. This was not completed and added again to 2022 Annual Plan

Ensure computers etc are maintained and are available for all students to have access to the internet and other ICT tools

Ensure computers etc are maintained and are available for all students to have access to the internet and other ICT tools

We started using Reading Eggs throughout the school and this has been very successful this year. Epic was useful for distance learning however it does not help with the skills that Reading Eggs helps with. We have decided to instigate Mathseeds, a part of the Reading Eggs programme rather than Mathletics for our 0 to 2 learners in 2022.

We are looking to ensure Digital Technologies is a key element in our topic for 2022.

PGrad DCI completed by the Principal

The Principal graduated with her Postgraduate diploma in Digital and Collaborative Learning from Mind Lab.

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

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.

Develop an engaging and broad curriculum

Strengthen the inquiry learning process to incorporate local elements and whanau engagement.

Tauhoa School Inquiry process created

Inquiry Process

We started the year looking to develop our inquiry process. This was discussed by teachers and the key elements were decided on at the Teacher only day with Selina Hitchco. Sadly developing our inquiry process was put on hold due to our Covid Lockdown. The student also seemed to lose her way with what she was actually designing for us. We will look into this in the new year.

Inquiry programs (Impact Day and Junior Inquiry) plus topic inquiry Developed to include student's voice, and interests.

Inquiry programmes

We start the year with these on Fridays with a grandmother also prepared to help on the day. We had 5 groups operating so that there is more student choice. The students were asked as to what they would like to have as subjects. During the lockdown period, we tried to utilise Fridays as a type of inquiry day. We also used inquiry as part of our written work in distance learning. I think our Friday inquiry days work really well and I'd like to see them restart in 2022. These need to be well-planned and staff and students need to have a measurable and achievable goal at the end of each block of work.

Review of current documentation and practice.

Documentation and review.

Some of this was completed during the lockdown. Our self-review cycle will be updated in 2022.

Parent Hui to discuss the inquiry process

Parent Hui

Once again we were interrupted in our programme this year by a long-term Covid Lockdown. We will be able to review the inquiry process, best start literacy and other key programmes in our school with our parents in the new year.

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

Success for All <i>Tauhoa School acknowledges the diversity of our students, staff and community.</i>	
Culture Counts	
Developing times of Emersion of Te Reo in classes	
Increase the use of Te Reo and Tikanga Maori in classroom time	<p>Increase the use of Te Reo and Tikanga Maori in classroom time</p> <p>Initially, Senior Room has started having periods of time of full emersion Māori (15 in the morning and 15 in the afternoon.) Linda has set up a guide for those who struggle with te reo. The use of te reo in our classes continued to expand. In the senior room, we had community support to ensure this happened in the latter half of the year. Half an hour lessons occurred in the senior room. In the other classrooms, te reo was used for commands at beginning of the day for weather dates times and greetings.</p> <p>It was disappointing we were unable to proceed with the Te Ahu o Te Reo PD and hopefully, in 2022 this will happen.</p>

Success for All <i>Tauhoa School acknowledges the diversity of our students, staff and community.</i>	
PB4L	
To continue to develop and strengthen Positive Behaviour for Learning (PB4L)	
Monitor and evaluate data to identify continuing areas for improvement. Develop further our collection processes and retain for data analysis. Use data to facilitate effective inquiry into the learning and teaching environment.	<p>Data for PB4L</p> <p>Our school continues to use our School values and learner tools as part of our positive behaviour management system.</p> <p>The teachers used Class Dojo and Edge to collect data when in school. We also used Dojo points to encourage interaction with distance learning.</p> <p>Of course, the collection of data was interrupted by the Lockdowns over 2021.</p> <p>At the beginning of 2022, Annette will be taking the new teachers through our PB4L, processes values and recording of data.</p>

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

Update action plan. Review and Amend Tauhoa BEST Values. Create Learner Dispositions Review Expectations.	<p>Tauhoa Values and Learner Dispositions We have steadily progressed throughout the action plan for developing our local curriculum.</p> <p>We have received positive feedback from outside organisations for our new logo. I wrote to Amanda Pride to express how much of a boost it gave me personally. We can now move forward with other posters, signs etc.</p>
Update displays and posters to add effective/ freshen impact.	We have made draft learner tool posters for teachers to start to teach to our students These will be used in 2022.

<p>Success for All</p> <p><i>Tauhoa School acknowledges the diversity of our students, staff, and community.</i></p>	
Literacy Success	
Continue to enhance Literacy outcomes at Tauhoa School.	
Reading PD A balanced reading programme – reviewing the approaches	<p>Reading PD A balanced reading programme – reviewing the approaches All current staff in March including our reliever and TA Jason attended this course</p>
Reading Recovery Programme	<p>Better start literacy approach. Due to the lockdown, this will restart in 2022. Annette will be using the BSLA for new entrants in 2022 We are joining Wellsford in this programme and I am facilitating both Annette and the Wellsford junior team in the better start literacy approach PD.</p>
Junior Literacy Support Inquiry Process	<p>Junior Literacy Support Programme Reading Recovery is underway. There was a hiccup with funding but this should be sorted shortly. We set up a system where Linda will be released every 2nd Thursday to work with students in a variety of areas in the school as well as our juniors. Jason, as TA has supported this work. Sadly this was unsuccessful in our school due to a lack of information from the Ministry and then our quick turnaround into lockdown. Our junior students struggled to try to meet the expectations of both</p>
Rainbow Reading	

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

	<p>meeting their teacher online and also the literacy support teacher.</p> <p>Reading Recovery Programme</p> <p>This programme was again interrupted through the Covid Lockdown and again students found it difficult to join in with this learning as well as being online with their teacher. In 2022, we have been awarded sufficient funds to train a new reading recovery teacher. Jo Hendren will be trained as a reading recovery teacher and I will relieve her from class every morning till 10:30.</p> <p>Rainbow Reading has been a great success this year and this will be continued into 2022 with teacher aide time being allocated to run this programme.</p> <p>Future action</p> <p>Alongside using the better start literacy approach for our new entrants, we have been accepted into the Accelerated Literacy Learning programme (ALL) and this will be our PD program for 2022.</p>
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<p>Success for All</p> <p><i>Tauhoa School acknowledges the diversity of our students, staff and community.</i></p>	
Decreasing Classroom numbers	
To enhance the learning of all students.	
Board funded an extra teacher.	<p>2021 saw us finally reach a roll of 53. This meant the last two terms our third teacher was funded by the Ministry. In September when I asked for a review we again met the three teacher roll status however due to people rethinking their lives during Lockdown, our roll will drop by 10 students at the beginning of next year. We will maintain the three teachers for 2022. To keep three teachers we need to keep increasing our roll back to 53 by July the 1st.</p>

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

Strong Partnerships

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

Future Focus Plan: Re-engage Maori whanau to raise student achievement

To develop the school into a welcoming environment for Maori Whanau and the Community.

Develop and implement an upgrading of the visual look of the school.
Tomokanga Built
Front entrances defined

Upgrading of the visual look of the school.

The school is looking colourful however the tomo kanga has never been built and this still should be a project that should be approached at some stage. Our front entrance still needs to be defined as the front of our school.

Review the new reporting process.

Ensure the reporting process is meeting community and learner needs.

Review how face-to-face meetings can work effectively throughout the year.
E.g. End of year.

Reporting Process

We changed the reporting process to focus more on face to face reporting. A report structure has varied too much and this needs reviewing next year. From our future focus group in 2019, we determined that we wanted to make sure that our reporting was sincere face-to-face, kanohi ki te kanohi, and easily understandable for all our community. Without having the face-to-face connections, and ensuring these happen in a way that allows for the conversations regarding student learning, the process falls down.

I believe this needs reviewing again to ensure we are meeting the needs of our students and our community and the requirements for the reporting process.

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

<p>Strong Partnerships</p> <p><i>Tauhoa School will foster and actively work to engage with whanau and the local community.</i></p>	
<p>Parent-Pupil-Teacher Relationships Enhanced</p>	
<p>To continue improving the communication between School, Whanau, and learners to improve learning success for all.</p>	
<p>Continued ongoing review on 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>Communications systems and processes</p> <p>Over 2021 we have utilised Skool Loop, Tattlers, Facebook pages, and emails to communicate with our community.</p> <p>We tried to instigate parents joining Class Dojo and creating student digital portfolios utilising the Dojo program with limited success.</p> <p>Part of this was to enable us to utilise a digital portfolio to support our reporting programme.</p> <p>As this year has been quite disrupted, we will again work to have parents join this. In other schools, this is the key communication tool and believe once this has been taken up as a whole community we could remove ourselves from Skool Loop.</p> <p>Kanohi ki te kanohi with whanau, learners, and Staff.</p> <p>2021 has not really given us much scope for face to face opportunities with our parents and community. In planning 2022 we will ensure the programming and planning of these.</p>
<p>Develop more opportunities for kanohi ki te kanohi with whanau, learners, and Staff.</p>	

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

Passionate and Skilled Staff

Tauhoa School will ensure that they develop and support our staff to be the best they can be.

Staff Hauora: To ensure Staff will feel valued and supported.

A private survey on how to support them in 2021

Sadly again the stress of Covid lockdowns and the work that meant teachers were stressed and sometimes lonely and their work has made this year not so memorable.

Staff and BOT Social

During Lockdown the message groups were used as communication and regularly used as chat groups between teachers and full staff.

Flu injection provider for all staff who wish to have it at no cost

Teachers were given opportunities at any time to take a break from distance learning and all our teachers at some point took one or two days off. I also organised the week so that Friday's were a challenge or Inquiry day and this gave our teachers basically a 3-day weekend throughout Lockdown.

Staff workload and sickness are monitored and adjusted where necessary.

Release time is given when appropriate.

The whole staff were sent a gift box 4 weeks into the lockdown.

Accord teacher only days used to support workload.

At the end of the year due to being unable to get together, main staff members received a prezzy card of \$50.

Our short-term believing staff received a small gift to say thank you.

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

Passionate and Skilled Staff

Tauhoa School will ensure that they develop and support our staff to be the best they can be.

Staff will be supported through the provision of Professional Development.

Teacher-only days will be used to improve Professional Development delivery for teachers.

Teacher-only days

We managed only to have two of the teacher only days to support our professional development.

To develop Staff's understanding and capability Māori Achieving Educational and Cultural Success as Māori, Guided Reading, the Local Curriculum and support in their knowledge of Te Reo.

**Professional Development:
MAC**

MAC Hui. This was cancelled. 2022 will see us continuing with the Maori Achievement Collective. Due to lockdowns and cancellations, I was unable to meet with our facilitator for the whole of 2021

Local Curriculum Development

As above

**Professional Development:
Digital Capabilities from the
Technology Learning Area**

We have been looking at this with cognition education in 2019 / 2020. In 2022 we will be utilising some PD time for this.

PD: Te Ahu o Te Reo

This PD has yet to be sorted by the providers. I will continue in 2022 to source this PD for HR staff

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

ADMINISTRATION

Activities outside our strategic goals actions

Kids Kare

We managed to run kids care for term 3 and for the whole of term 4 we were not at school due to Lockdown. Also due to Lockdown and Robyn Froggatt being on the wrong side of the border, she resigned from her position.

Ka Ora: Lunches in school

I think we were very spoiled with our chef in Term 3. Due to the vaccine mandate we, unfortunately, lost our chef. We will be advertising for a new chef to commence in term one 2022.

The shelf and a rolling kitchen unit for the kitchen were installed over the school holiday period.

Our relationship with the food technology students at Albany Senior High School was a fruitful one but was interrupted by the lockdown

Funding for next term

ROLL

2021 saw us reach a roll of 53 which enabled us to have fully funded three teachers.
2022 Roll

Due to our numbers and spread of students, I have made the three classes mixed. Splitting the year 5 between both the senior classroom and the middle classroom. This maintains the board's wish to keep class numbers low.

Stock Report

After speaking to Scott it seems we will be selling our lambs shortly and they're currently at a good price.

We will be changing our stock to Wiltshire sheep which are self shedders.

Without the support of Scott Innes and David Holmes-Libbis this programme would not be as productive for our school and students this programme

Ag Day

This of course was cancelled due to the lockdown and covid.

TAUHOA SCHOOL STRATEGIC PLAN 2020-2023 AND ANNUAL PLAN 2021

	<p>We have had people running garage sales and plant stores to help get rid of both our wonderful plant stock and much of the white elephant stock that we had stored. A team of volunteers ran stalls on our behalf to clear stock on hand.</p>
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Tel: +64 9 430 0471
northland@bdo.co.nz
www.bdo.nz

BDO NORTHLAND
Level 3, BDO Business Centre
15 Porowini Avenue
PO Box 448, Whangarei 0140
New Zealand

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Tauhoa School (the School). The Auditor-General has appointed me, Adelle Wilson using the staff and resources of BDO Northland to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime

Our audit was completed on 2 December 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

PARTNERS: Adelle Wilson Greg Atkins Angela Edwards Scott Kennedy Robyn Terlesk

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Kiwi Sport Statement, the Statement of Responsibility, the Analysis of Variance report and the list of Trustees, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink that reads 'Adelle Wilson'.

Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand