

# TATUANUI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1983

**Principal:** Denise Jones

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

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

**School Phone:** 07 889 5578

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

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Johan Van Ras	Chair Person	Elected June 2016	Farm Owner	June 2022
Denise Jones	Principal	ex Officio	Principal	June 2022
Beverley David	Parent Rep	Elected June 2019	Accountant	June 2022
Grant Nicholson	Parent Rep	Elected June 2016	Farmer	June 2019
Debby Davie	Parent Rep	Elected June 2016	Business Owner	June 2022
Alton Valler	Parent Rep	Elected June 2016	Business Owner	June 2022
Claire Luxton	Parent Rep	Elected June 2019	Lawyer	June 2022
Julie Langley	Parent Rep	Elected June 2016	Market Coordinator & Farm Owner	June 2019
Robyn Hampton	Staff Rep	Elected June 2016	Teacher	June 2022

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

# TATUANUI SCHOOL

Annual Report - For the year ended 31 December 2019

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# Tatuanui School

## Statement of Responsibility

For the year ended 31 December 2019

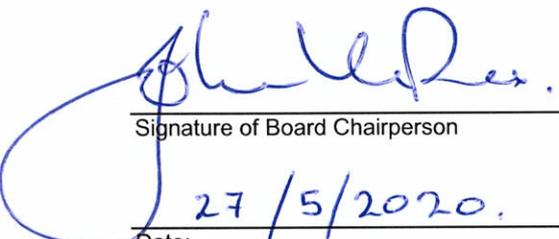
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2019 fairly reflects the financial position and operations of the school.

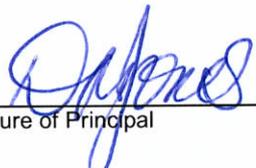
The School's 2019 financial statements are authorised for issue by the Board.

\_\_\_\_\_  
Johan Van Ras

  
\_\_\_\_\_  
Signature of Board Chairperson

Date: 27 / 5 / 2020.

\_\_\_\_\_  
Denise Jones

  
\_\_\_\_\_  
Signature of Principal

Date: 28/05/2020

## Tatuanui School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,160,798	1,016,760	993,779
Locally Raised Funds	3	108,758	56,350	121,920
Interest income		3,247	1,500	2,720
Gain on Sale of Property, Plant and Equipment		275	-	-
		<u>1,273,079</u>	<u>1,074,610</u>	<u>1,118,419</u>
<b>Expenses</b>				
Locally Raised Funds	3	43,871	12,500	27,007
Learning Resources	4	814,347	678,832	615,852
Administration	5	87,770	93,548	93,115
Finance		544	-	409
Property	6	280,445	263,241	270,016
Depreciation	7	40,611	23,000	42,712
Loss on Disposal of Property, Plant and Equipment		5,177	-	230
		<u>1,272,764</u>	<u>1,071,121</u>	<u>1,049,341</u>
<b>Net Surplus / (Deficit) for the year</b>		315	3,489	69,078
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>315</u></u>	<u><u>3,489</u></u>	<u><u>69,078</u></u>

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

**Tatuanui School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>299,136</u>	<u>294,095</u>	<u>227,013</u>
Total comprehensive revenue and expense for the year		315	3,489	69,078
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	3,045	3,045
<b>Equity at 31 December</b>	21	<u>299,451</u>	<u>300,629</u>	<u>299,136</u>
Retained Earnings		299,451	300,629	299,136
Reserves		-	-	-
<b>Equity at 31 December</b>		<u>299,451</u>	<u>300,629</u>	<u>299,136</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

**Tatuanui School**  
**Statement of Financial Position**  
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	122,265	120,333	156,017
Accounts Receivable	9	44,117	45,309	45,309
GST Receivable		2,141	-	-
Prepayments		7,210	4,596	4,596
Inventories	10	3,927	3,353	3,353
Investments	11	51,775	-	-
Funds held for Capital Works Projects	16	-	5,485	5,485
		<u>231,435</u>	<u>179,075</u>	<u>214,759</u>
<b>Current Liabilities</b>				
GST Payable		-	4,799	4,920
Accounts Payable	13	90,642	65,530	64,601
Provision for Cyclical Maintenance	14	25,200	-	-
Finance Lease Liability - Current Portion	15	7,605	6,716	8,957
		<u>123,447</u>	<u>77,045</u>	<u>78,478</u>
<b>Working Capital Surplus/(Deficit)</b>		107,987	102,031	136,281
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	<u>221,805</u>	<u>230,254</u>	<u>202,257</u>
		221,805	230,254	202,257
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	28,083	27,695	29,995
Finance Lease Liability	15	2,260	3,961	9,404
		<u>30,343</u>	<u>31,656</u>	<u>39,399</u>
<b>Net Assets</b>		<u><u>299,451</u></u>	<u><u>300,629</u></u>	<u><u>299,136</u></u>
<b>Equity</b>	21	<u><u>299,451</u></u>	<u><u>300,629</u></u>	<u><u>299,136</u></u>

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

**Tatuanui School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		257,683	234,764	228,461
Locally Raised Funds		112,029	56,350	127,241
Goods and Services Tax (net)		(7,061)	(121)	7,224
Payments to Employees		(103,524)	(119,581)	(93,829)
Payments to Suppliers		(175,696)	(147,611)	(145,447)
Cyclical Maintenance Payments in the year		-	(2,300)	-
Interest Paid		(544)	-	(409)
Interest Received		3,211	1,500	2,445
Net cash from Operating Activities		86,098	23,000	125,686
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		4,783	-	6,748
Purchase of PPE (and Intangibles)		(68,351)	(51,000)	(51,353)
Purchase of Investments		(51,775)	-	-
Net cash from Investing Activities		(115,343)	(51,000)	(44,605)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	3,045
Finance Lease Payments		(9,993)	(7,684)	(6,362)
Funds Held for Capital Works Projects		5,485	-	3,056
Net cash from Financing Activities		(4,508)	(7,684)	(261)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(33,752)</b>	<b>(35,684)</b>	<b>80,820</b>
Cash and cash equivalents at the beginning of the year	8	156,017	156,017	75,197
<b>Cash and cash equivalents at the end of the year</b>	8	<b>122,265</b>	<b>120,333</b>	<b>156,017</b>

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

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

# Tatuanui School

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tatuanui School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. 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 2019 to 31 December 2019 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 Act 1989 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".

###### **Standard early adopted**

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 24.

###### **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.

###### **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 carryforward 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) 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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.



### **Prior Year Policy**

*Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.*

### **h) 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.

### **i) Investments**

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

### **Prior Year Policy**

*Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.*

*Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.*

*After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.*

### **j) Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:	
Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

#### **k) Impairment of property, plant, and equipment and intangible assets**

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

##### *Non cash generating assets*

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

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

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

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

#### **l) Accounts Payable**

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

#### **m) Employee Entitlements**

##### *Short-term employee entitlements*

Employee 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, annual leave earned 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.

#### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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.

#### **o) 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).

**p) Financial Assets and Liabilities**

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" 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.

**q) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**r) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**s) Services received in-kind**

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

## 2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	224,064	196,549	207,024
Teachers' Salaries Grants	731,470	600,000	576,721
Use of Land and Buildings Grants	177,950	180,000	188,597
Other MoE Grants	27,314	40,211	21,437
	<u>1,160,798</u>	<u>1,016,760</u>	<u>993,779</u>

## 3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	6,331	5,000	10,344
Activities	32,332	-	15,141
Trading	2,882	3,200	3,934
Fundraising	42,174	27,850	37,848
Other Revenue	25,040	20,300	54,653
	<u>108,758</u>	<u>56,350</u>	<u>121,920</u>
<b>Expenses</b>			
Activities	26,700	-	11,337
Trading	3,515	3,100	3,643
Fundraising (Costs of Raising Funds)	2,954	-	2,811
Transport (Local)	10,701	9,400	9,216
	<u>43,871</u>	<u>12,500</u>	<u>27,007</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>64,887</u>	<u>43,850</u>	<u>94,913</u>

## 4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	23,497	13,206	10,699
Information and Communication Technology	2,166	2,245	1,274
Extra-Curricular Activities	134	50	49
Library Resources	836	1,300	1,035
Employee Benefits - Salaries	777,774	651,031	595,551
Staff Development	9,942	11,000	7,244
	<u>814,347</u>	<u>678,832</u>	<u>615,852</u>

## 5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	7,455	4,183	5,656
Board of Trustees Fees	3,375	4,835	3,840
Board of Trustees Expenses	3,831	2,588	3,254
Communication	4,871	3,890	6,141
Consumables	4,746	11,540	4,021
Operating Lease	-	1,150	1,111
Other	3,038	350	2,300
Employee Benefits - Salaries	52,146	55,400	53,249
Insurance	4,899	4,362	4,628
Service Providers, Contractors and Consultancy	3,409	5,250	8,915
	<u>87,770</u>	<u>93,548</u>	<u>93,115</u>

## 6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	3,049	2,450	2,366
Consultancy and Contract Services	15,757	16,000	15,140
Cyclical Maintenance Provision	23,288	-	10,412
Grounds	7,188	10,400	7,753
Heat, Light and Water	10,576	9,000	8,952
Repairs and Maintenance	27,268	31,771	20,904
Use of Land and Buildings	177,950	180,000	188,597
Security	535	470	445
Employee Benefits - Salaries	14,834	13,150	15,447
	<u>280,445</u>	<u>263,241</u>	<u>270,016</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 nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	2,482	3,000	2,758
Furniture and Equipment	6,043	4,700	7,268
Information and Communication Technology	16,387	13,300	18,308
Motor Vehicles	2,162	-	1,978
Leased Assets	9,528	1,000	7,859
Library Resources	4,007	1,000	4,541
	<u>40,611</u>	<u>23,000</u>	<u>42,712</u>

## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	100	100	100
Bank Current Account	109,676	67,428	103,113
Bank Call Account	12,489	2,435	2,435
Short-term Bank Deposits	-	50,370	50,370
Cash and cash equivalents for Cash Flow Statement	122,265	120,333	156,017

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

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	389	9,964	3,660
Interest Receivable	362	326	326
Banking Staffing Underuse	-	-	6,304
Teacher Salaries Grant Receivable	43,366	35,018	35,018
	44,117	45,309	45,309
Receivables from Exchange Transactions	751	10,290	3,986
Receivables from Non-Exchange Transactions	43,366	35,018	41,323
	44,117	45,309	45,309

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	455	790	790
School Uniforms	3,472	2,563	2,563
	3,927	3,353	3,353

## 11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	51,775	-	-
Total Investments	51,775	-	-

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	24,950	-	(1,601)	-	(2,482)	20,866
Furniture and Equipment	80,257	15,070	(2,962)	-	(6,043)	86,320
Information and Communication Technology	45,605	9,615	(447)	-	(16,387)	38,387
Motor Vehicles	4,508	43,232	(4,508)	-	(2,162)	41,070
Leased Assets	15,146	1,496	-	-	(9,528)	7,113
Library Resources	31,790	432	(168)	-	(4,007)	28,047
<b>Balance at 31 December 2019</b>	<b>202,255</b>	<b>69,845</b>	<b>(9,686)</b>	<b>-</b>	<b>(40,611)</b>	<b>221,805</b>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$7,113 (2018: \$15,146)

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

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	27,708	-	-	-	(2,758)	24,950
Furniture and Equipment	78,776	8,748	-	-	(7,268)	80,256
Information and Communication Technology	54,088	9,825	-	-	(18,308)	45,605
Motor Vehicles	6,486	-	-	-	(1,978)	4,508
Leased Assets	16,385	6,620	-	-	(7,859)	15,146
Library Resources	10,530	26,031	(230)	-	(4,541)	31,790
<b>Balance at 31 December 2018</b>	<b>193,973</b>	<b>51,224</b>	<b>(230)</b>	<b>-</b>	<b>(42,712)</b>	<b>202,256</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	76,641	(51,691)	24,950
Furniture and Equipment	246,197	(165,940)	80,257
Information and Communication Technology	239,513	(193,908)	45,605
Motor Vehicles	9,891	(5,383)	4,508
Leased Assets	34,629	(19,483)	15,146
Library Resources	44,602	(12,812)	31,790
<b>Balance at 31 December 2018</b>	<b>651,472</b>	<b>(449,218)</b>	<b>202,256</b>

### 13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	22,226	14,815	14,757
Accruals	11,050	14,981	14,111
Banking Staffing Overuse	9,760	-	-
Employee Entitlements - Salaries	43,366	35,018	35,018
Bank Overdraft	4,240	715	715
	<u>90,642</u>	<u>65,530</u>	<u>64,601</u>
Payables for Exchange Transactions	80,882	65,530	64,601
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	9,760	-	-
	<u>90,642</u>	<u>65,530</u>	<u>64,601</u>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Provision at the Start of the Year	29,995	29,995	19,583
Increase/ (decrease) to the Provision During the Year	23,288	-	10,412
Use of the Provision During the Year	-	(2,300)	-
Provision at the End of the Year	<u>53,283</u>	<u>27,695</u>	<u>29,995</u>
Cyclical Maintenance - Current	25,200	-	-
Cyclical Maintenance - Term	28,083	27,695	29,995
	<u>53,283</u>	<u>27,695</u>	<u>29,995</u>

### 15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	7,605	8,026	8,957
Later than One Year and no Later than Five Years	2,260	2,651	9,404
Later than Five Years	-	-	-
	<u>9,865</u>	<u>10,677</u>	<u>18,361</u>

## 16. Funds Held for Capital Works Projects

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

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

### Represented by:

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

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Double Classroom Block A	<i>in progress</i>	(2,158)	-	-	-	(2,158)
Blk A Asbestos	<i>in progress</i>	(6,378)	27,180	20,801	-	-
MOE 10YPP	<i>in progress</i>	-	4,987	8,331	-	(3,327)
Totals		(8,536)	32,167	29,132	-	(5,485)

## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2019 Actual	2018 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,375	3,840
Full-time equivalent members	0.28	0.21
<i>Leadership Team</i>		
Remuneration	215,202	196,867
Full-time equivalent members	2	2
Total key management personnel remuneration	218,577	200,707
Total full-time equivalent personnel	2.28	2.21

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:

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	110-120
Benefits and Other Emoluments	3 to 4	3 to 4
Termination Benefits	-	-

### *Other Employees*

There are no other employees with remuneration greater than \$100,000 (2018: none)

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

## **19. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## **20. Commitments**

### **(a) Capital Commitments**

As at 31 December 2019 the Board has entered into no additional contract agreements for capital works

(Capital commitments at 31 December 2018: \$nil)

### **(b) Operating Commitments**

As at 31 December 2019 the Board has entered into no operating commitments

(Operating commitments at 31 December 2018: \$nil)

## **21. 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.

## 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	122,265	120,333	156,017
Receivables	44,117	45,309	45,309
Investments - Term Deposits	51,775	-	-
Total Financial assets measured at amortised cost	<u>218,157</u>	<u>165,642</u>	<u>201,325</u>

### Financial liabilities measured at amortised cost

Payables	90,642	65,530	64,601
Finance Leases	9,865	10,677	18,361
Total Financial Liabilities Measured at Amortised Cost	<u>100,507</u>	<u>76,207</u>	<u>82,963</u>

## 23. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## 24. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

**INDEPENDENT AUDITOR'S REPORT**

Audit and Assurance Service

**TO THE READERS OF TATUANUI SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**Level 3, Bridgewater Building  
130 Grantham St  
Hamilton 3204  
PO Box 24009  
Abels Hamilton 3253  
New Zealand  
Tel +64 7 838 2180  
Fax +64 7 838 2181  
[www.crowe.nz](http://www.crowe.nz)

The Auditor-General is the auditor of Tatuani School (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2019, 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 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 28 May 2020. This is the date at which our opinion is expressed.

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

**Emphasis of Matter – COVID-19**

Without modifying our opinion we draw attention to the disclosures in note 23 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

**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.

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

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

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

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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 of Trustees for the financial statements**

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees are responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance Reporting and the Statement on Kiwisport Funding 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.



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



<b>School Name:</b>	Tatuanui	<b>School Number:</b>	1983																									
<b>Strategic Aim:</b>	<p><b>1. TEACHING AND LEARNING:</b> Focus on raising student achievement within an integrated curriculum with an emphasis on our priority learners and ESOL</p>																											
<b>Annual Aim:</b>	<p><b>Students:</b> LCS- reinforce Top 10 Routines and move to Foundation stages (1) – *learning about learning, *collaborating with each other, *managing themselves, *engaged in deep thinking, * asking and answering questions*Student articulating learning *Students and students / students and teachers working collaboratively with digital literacy <b>Teachers:</b> MOE PLD Digital Fluency – Whole school – In school PD/dialogue on Growth Mindset, Collaborative Inquiry – increased learner agency... What will I do Differently. GATE identification/triangulation and programmes <b>School Community:</b> *Board/PTA making connections and building relationships,* Launching of 'Tatua-Mooee' Community project,* Tatuanui School Centennial 2019, *School/Parent partnership, *Whanau engagement with the school, *Liaise with Maori Stakeholders *Formal/informal Iwi conversations with Kaumatua and Whanau <b>Kaahui Ako (Col)</b></p>																											
<b>Target:</b>	<p>Curriculum Target: Writing</p> <ul style="list-style-type: none"> <li>To raise the achievement of boys in writing overall</li> <li>To raise the achievement of the 2018, Year 2 and 3 cohort of students from Below to At in 2019</li> </ul>																											
<b>Baseline Data:</b>	<p><b>WRITING BASELINE DATA from end of 2018:</b></p> <table border="1"> <tr> <td>All students</td> <td>76% At/Above</td> <td>91 AT</td> <td>18 Above</td> <td>109/144 AT/Above</td> </tr> <tr> <td>Maori</td> <td>83% At/Above</td> <td>14 AT</td> <td>1 Above</td> <td>15/18 AT/Above</td> </tr> <tr> <td>Girls</td> <td>84% At/Above</td> <td>58 AT</td> <td>8 Above</td> <td>66/79 AT/Above</td> </tr> <tr> <td>Boys</td> <td>66% At/Above</td> <td>33 AT</td> <td>10 Above</td> <td>43/65 AT/Above</td> </tr> <tr> <td>Year 2 students</td> <td>56% At/Above</td> <td>6 AT</td> <td>3 Above</td> <td>9/16 AT/Above</td> </tr> </table>			All students	76% At/Above	91 AT	18 Above	109/144 AT/Above	Maori	83% At/Above	14 AT	1 Above	15/18 AT/Above	Girls	84% At/Above	58 AT	8 Above	66/79 AT/Above	Boys	66% At/Above	33 AT	10 Above	43/65 AT/Above	Year 2 students	56% At/Above	6 AT	3 Above	9/16 AT/Above
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Boys	66% At/Above	33 AT	10 Above	43/65 AT/Above																								
Year 2 students	56% At/Above	6 AT	3 Above	9/16 AT/Above																								

Year 3 students	55% At/Above	8 AT	4 Above	12/22 AT/Above
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**Area of Concern - Year 2 & 3 students from 2018.**

Year 2 44% (7/16) are below 3/7 boys, 4/7 girls Year 3 45% (10/22) are below 6/22 boys, 4/22 girls

**2019 End of Year Data:**

**2019 END OF YEAR DATA: Writing**

All students	77% At/Above	88 AT	15 Above	103/133 AT/Above
Maori	66% At/Above	8 AT	2 Above	10/15 AT/Above
Girls	86% At/Above	55 AT	5 Above	60/70 AT/Above
Boys	68% At/Above	33 AT	10 Above	43/65 AT/Above
Year 3 students	94% At/Above	12 AT	4 Above	16 AT/Above
Year 4 students	61% At/Above	9 AT	2 Above	11/18 AT/Above

**Area of Concern (Year 3 & 4 students for 2019)**

Year 3 6% (1/17) are below 0 boys, 1/17 girls Year 4 39% (7/18) are below 5/18 boys, 2/18 girls

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>*We focused our professional learning on 'Learner Agency' with the view that we are all learners.</p> <p>*We embedded Bek Galloway's top 10 routines and moved to the foundation stages - Learning about Learning.</p> <p>*We implemented school wide strategies and practices that were consistent across the school.</p> <p>Progress was shared on a regular basis by all teachers.</p> <p>*Lead teachers were responsible to upskill new teachers knowledge</p> <p>*Teachers worked together to create internal capability</p> <p>*Teachers used the language and modelled behaviour of a growth mindset, the learning pit and resilience.</p> <p>*</p> <p>*Through their inquiry, professional conversations/development</p>	<p>*Teachers became more focused on the strategy they needed to use and over the year it became a part of 'normal practice' i.e. the way we do things around here.</p> <p>*Teacher dialogue became more focused on student learning progress and achievement (challenges and celebrations)</p> <p>*There was an observable change in learning behaviours and attitudes of children across the school.</p> <p>*Children became more engaged in thinking, expressing their thinking, respectfully listening to the thinking of others and reviewing their thinking.</p> <p>*They became more resilient in their attitude to learning particularly when the learning became challenging for them</p> <p>Parental and Board feedback to the Principal (end of year surveys/informal conversations) was that children at home were using the strategies and language of learning from school and they were impressed with the changes.</p> <p>*Teachers engaged in a collaborative school wide inquiry that was linked to appraisal.</p>	<p>A variance for our Year 1 results has been identified as teacher different understandings of the use of assessment tools and making judgements.</p>	<p>Review with teachers in the Junior School the processes and procedures for judgements that are part of the Tātuanui School curriculum. This will ensure consistent and accurate data throughout and at the end of the year.</p> <p>Senior School teachers will review analysis of normed data (STAR/PAT).</p> <p>Greater opportunity for learning conversations around student progress and achievement, moderation, data gathering and analysis.</p> <p>Ensure consistent schoolwide practices - student voice, goal setting, articulating next step learning, shared learning intentions, feedback/feedforward,</p> <p>Holistic approach that will empower students as learners (school vision) and develop a growth mindset.</p> <p>The leadership team will focus on ways of working more</p>

<p>Teachers reflected and recognised the need to improve/develop their practice which would positively impact on student learning achievement.</p>	<p>*There was a high commitment to undertaking focused professional development</p>	<p>enables teachers to be open to challenging their thinking and reflecting on their own practice with a view to make changes to improve learning outcomes for students. However, some teachers found it a challenge to make appropriate changes in response to challenges and feedback from colleagues</p>	<p>collaboratively, collegially and professionally to allow opportunities for professional dialogue, moderation, planning and conversations around learners progress and achievement.</p>
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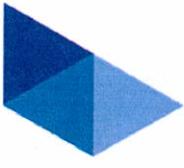
**Planning for next year:**

Writing will be specifically targeted with a continued focus on boys writing.

SEG support will be targeted to assist teachers with specialised writing programmes.

Reading with - teacher knowledge - pd around OTJ and keeping children moving.

Our school's Deputy Principal has been appointed WSL for the Morrinsville Kāhui Ako and she will focus on Challenge A - Teacher Efficacy. Her focus will be on using Teaching as Inquiry to build belief and effectiveness and make worthwhile changes in their teaching which will impact student learning. She has been doing this work in 2019, as part of her DP leadership role so the leadership team sees this as an extension of her work but an invaluable way of supporting teachers with their inquiry .



<b>School Name:</b>	Tatuanui	<b>School Number:</b>	1983
<b>Strategic Aim:</b>	<p><b>Focus 2.</b>  <b>SCHOOL CULTURE:</b> Embed our Mission Statement: A Rural School Making a Difference - Reaching our full potential as empowered 21<sup>st</sup> Century Learners</p>		
<b>Annual Aim:</b>	<p><b>Through our Vision -</b></p> <ul style="list-style-type: none"> <li>• by the time our learners leave they will be - Self-Motivated, Resilient, Problem Solvers, Communicators and Collaborators,</li> <li>• Build positive Relationships,</li> <li>• Whole School culture - 'Tatuanui Child'</li> </ul> <p><b>Through our We caRe values -</b></p> <ul style="list-style-type: none"> <li>• embrace the 'Tatuanui Child',</li> <li>• 'talk the talk' - walk the talk</li> </ul> <p><b>Sustain our Green Gold Enviroschool status</b></p>		
<b>Target:</b>	<p><b>Non Curriculum Target:</b> Resilience ~ Learning to be Resilient</p> <ul style="list-style-type: none"> <li>• To increase the number/percentage of children who are able to demonstrate skills &amp; strategies to overcome challenges.</li> </ul>		
<b>Baseline Data:</b>	<p>Our students generally seemed reluctant to move beyond their comfort zones and would easily give up. Staff perceived that many children did not have, or engage strategies to be resilient. Our thinking was that if we taught 'how' to be resilient then children may achieve more academically, physically and socially and have greater learner agency.</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Whole staff professional develop with external facilitators; James Nottingham (The Learning Pit), Simon Sinek (The Golden Circle), Bek Galloway (Learning Centred Spaces), James Anderson (Growth Mindset), Michael Irwin (Education Boys), Incredible Years Programme (RTL) 2 teachers/Principal, Nathan Wallis (The developing brain).</p> <p>Collaborative Teacher Inquiry - what can teachers do differently to support learners.</p> <p>Authentic contexts (aquatics and writing) for learning, where teachers chose students who were not showing resilience and then re-evaluating the judgement after input on strategies learned/taught.</p> <p>Devised learning opportunities/programmes that would enable students to challenge themselves, explore resiliency and grow more resilient.</p> <p>Professional conversations engaged in by staff around resiliency were facilitated.</p> <p>Celebrated students demonstrating resilience in different contexts.</p>	<p>Teaching practice changed and grew throughout the year after engagement in specific professional development. It works, and teachers have celebrated the difference they are making with and for students</p> <p>Staff have become more reflective on what they can do differently to encourage resilience.</p> <p>Inquiry became not an 'add on compliance task but an integral part of reflection/forward planning.</p> <p>Consultation with the school community regarding the work the school was doing around resiliency. Shared understanding.</p> <p>Parent feedback reiterated conversations in the home around resilience.</p> <p>Conversations at Board meetings were had about being role models and demonstrating resilience in their actions (Walk the talk).</p> <p>The culture in classrooms became strengthened around the values of a Tatuani Child,</p> <p>Partnership with Rotary and Kiwanis that focused on rewarding students</p> <p>Swimming Context - Resilience: Production, Kapahaka, Senior Ski Camp - Children stepped up into roles which for many of them was outside their comfort zone (from New Entrants to Year 6)</p> <p>The qualities that come with learning to be resilient helped strengthen the vision of the school.</p>	<p>The school took planned, deliberate actions with a clear purpose.</p> <p>We linked the theory with the practice.</p> <p>We regularly engaged in professional conversations</p> <p>Sharing our Inquiries became part of the appraisal process which was seen as an opportunity to verbalise the journey. It enabled, celebration of progress and forward thinking of next steps to continue professional growth and development of the teachers.</p> <p>Newsletters, Parent evenings and student led conferences where used as an opportunity to engage parents/caregivers to a shared understanding of what resilience is and</p> <p>We were committed to our goal of building resilience - i.e. moving our students from passive to active learners</p> <p>Open and honest conversations with students about the feelings (self-reflection) of overcoming challenges - bouncing back.</p> <p>Competence comes from experiences. The students were given challenging experiences in</p>	<p>Two new staff members in 2020 will mean the leadership team will need to review/revise the shared understanding of 2019 year in order to sustain and embed the culture of learning at the school.</p> <p>Drill down - we will continue our journey - a Collaborative teacher inquiry with the main focus still on resilience within authentic contexts of learning.</p> <p>With the successes we have had, it will be vital that we continue to focus on the non-curriculum target. This reinforces the Tatuani child and defines how we are a rural school making a difference.</p> <p>Teachers initially did not have an understanding of which students may not be demonstrating resilience. By the end of this mini inquiry teachers realised it was the skills and strategies of resilience that was the focus and not the physical capability of the student.</p> <p>Funding will be targeted to teacher development.</p> <p>WSL focus will be on teacher efficacy. They will focus on using inquiry to build belief and effectiveness and make worthwhile changes in their teaching which will impact student learning. A heavy focus will be on resiliency.</p> <p>Student leadership group will be re-established to meet regularly with the</p>

<p>We (home/school) observed students becoming more self-motivated, collaborative, cooperative, problem solvers and thinkers. We have noticed a change in attitudes, behaviour, progress and achievement. Aquatics: 15/17 target students moved from demonstrating lack of resilience and needing teacher support to confidently demonstrating resilience Writing: 24/24 target students moved from demonstrating no resilience and needing teacher directed input to confidently demonstrating resilience. In both sets of data not only did the attitude toward achieving learning goals improve, but also the progress and level of achievement improved.</p>	<p>order to master tasks and overcome their challenges. Teachers were focused on the outcome they wanted the students to achieve - they deliberately taught skills and strategies to enable students to be resilient. Children were successful - and were articulating their feelings of accomplishment. They saw what resilience felt like and looked like.</p>	<p>Principal &amp; focus on opportunities for leadership, responsibility, discussion, problem solving, decision making, feeding back/feeding forward to classes/principal/staff/Board/parents/MOE/ Building Project team, through a variety of experiences e.g. newsletter writing, google surveys, interviewing, reporting, presenting Continue with resilience as a non-curriculum target through the authentic context of swimming as a measurable outcome BUT ensure it is integrated into all learning areas at every opportunity.</p>
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**Planning for next year:**

- Board: Financial support targeted to teacher aide and resourcing for identified needs
- Embed relationship with local and wider community partners e.g. Tatura, Fonterra, Iwi, Wallace Corporation, PGG Wrightson, Northfuels, Air New Zealand, Zealandia, Enviro schools facilitator, Trees for Survival,
- CoL - collaboration with cluster schools
- WSL - Leader to mentor teachers - inquiry in making worthwhile changes in teaching which will impact on student learning outcomes.
- Leadership team to refocus 'drill down' again on Vision and Values of the school with all learners to strengthen/ support authentic learner agency
- Actively engage the community in attending PTA meetings /education evenings / interviews with support of student leaders
- Green Gold review - action plan devised with Enviro facilitator after self-reviewing 2019 for 2020.
- Initiate the Fonterra and schools partnership programme around composting as discussed 2019 starting 2020

# Analysis of Variance Reporting



<b>School Name:</b>	Tatuanui	<b>School Number:</b>	1983
<b>Strategic Aim:</b>	3. <b>INNOVATIVE LEARNING ENVIRONMENT:</b> Provide a safe, up-to-date learning / teaching environment for students and teachers.		
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>● <b>Be adaptable to enable Digital Fluency</b> – create a collaborative inquiry to understand, plan, implement increased learner agency</li> <li>● <b>Health &amp; Safety</b> is paramount in consideration of and for students and teachers</li> <li>● <b>5 YA &amp; 10 YA Property Plan</b></li> <li>● <b>Budget forecasting and prioritising</b></li> </ul>		
<b>Target:</b>	<p>Complete Year 2 of the Digital Fluency MOE contract</p> <p>Complete the 5YA &amp; 10 YA Property Plan</p> <p>Finish the school year in a financially positive position</p>		
<b>Baseline Data:</b>	<p>At the completion of 2018 our analysis identified the need to continue into 2019 with digital fluency with particular focus on integrated digital fluency more effectively way to strengthen learner agency.</p> <p>5YA and 10YA needed to be sourced out to complete the documentation by required dates. Property projects needed to be initiated (Building A),</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>We were able to extend the hours on our MOE Digital Fluency Contract and used the extra hours to employ a facilitator from the University of Waikato to working with teachers and students on implementing the digital technology component of the Technology document</p>	<p>Practical workshops for teachers and in class support to introduce and develop coding.  Parent education evening was implemented focusing on digital technologies  Robotics and other technology resources were purchased for classes  Systems for IPADs and chrome books were streamlined for practical use and implementation of programmes</p>	<p>A knowledgeable, experienced and hardworking lead teacher within the school ensured our journey (PD and practice) was focused and met needs to enable us to be confident and competent with digital fluency.</p>	<p>Integrate digital technologies into the Learning Areas allowing students to build their skills so they can be innovative creators of digital solutions, moving beyond being users and consumers of technologies.</p>
<p>We changed SMS to LincEd and moved fully into the cloud</p>	<p>Research/videoing was used by the Senior students who then made QR codes to be used to explain features/points of interest around the school for visitors during the school centenary</p> <p>Many school practices changed as we moved fully google and started our journey with a new SMS system.  Student data and electronic rolls are confidently entered onto the new system.</p>	<p>We need further expert help to develop our confident and competent use of our new SMS system.</p>	<p>Embed the digital technologies component of the Technology document in an authentic and integrated way within the school curriculum.</p>
<p><b>Health &amp; Safety</b>  Policies and procedures were reviewed.</p>	<p>All actions were undertaken.</p>		<p>Move to making it a shared platform for interaction with teachers, students and parents  Funding toward further professional development for staff will be required.  Planning and implementation of next stage was in place</p> <p>Asbestos Management Plan to be completed</p>

<p>Bus Monitor training &amp; Kia Kaha programme, Firewise programme, PLD - physical restraint, IYP, staff first aide training undertaken, swimming pool compliance course, hazard register kept up to date, compliant with legal requirements, drinking water tested monthly, monitoring and tracking of</p>	<p>Ongoing professional liaison with support services have assisted the school staff. The school remains a safe and compliant place.</p>	<p>All permanent staff to be trained in the IY programme Continue to ensure staff members have up-to-date first aide qualifications Ensure the programme of monitoring for compliance is adhered to.</p>
<p><b>5YA &amp; 10YPP</b> The Board employed an external consultant to undertake this on behalf of the Board of Trustees.</p>	<p>5YA and 10YPP was completed and submitted in the required timeframe to the Ministry. Liaised with MOE Property Advisor &amp; appointed a Project Manager Appointed concept designer for major property project to start 2019.</p>	<p>A draft budget for 2020 was prepared by the finance committee (Principal/Board rep/Finance Officer) based on liaising with staff, property plans, asset replacement register etc. Professional development in accounting for the school finance officer.</p>
<p><b>Budget forecasting and prioritising</b> The school established a forecast for expenditure and priority list within the operational grant.</p>	<p>We stayed within the approved budget for 2019 Spending was prioritised with careful consideration and dialogue at Board level Budget forecasting was difficult to undertake throughout the year.</p>	<p>Appointed a Board member with an accounting background. Undertook MoE training around finance. A new financial officer was appointed to the school at the beginning of the year. The school changed financial programmes to Xero. Budget forecasting was difficult because of the delayed finalised 2018 annual financial records from our accounts/auditor.</p>
<p><b>Finishing the school year in a positive financial position</b></p>	<p>We ended the school year in a positive financial position</p>	

The school ran the budget tightly throughout the year and was supported by fundraising from the Board and community.

**Planning for next year:**

Health & Safety - ensure compliance of policy & procedure, checks and systems are adhered to.

First aide accreditation for staff, students with high medical needs are identified for staff/relievers, TPS survey

Learning & Teaching - review furniture needs and curriculum to ensure requirements for teaching and learning are catered for  
Liaise with stakeholders regarding replacement of Building A suits /reflects the requirements of the school for learning and teaching

Budget - ensure budget reflects the identified requirements of the school. Monitor spending and report monthly to the Board.

Resourcing - As per operational funding for 2020. MoE personnel



**TATUANUI SCHOOL**  
A rural school making a difference

**STATEMENT ON KIWISPORT FUNDING**

2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$2036 (excluding gst). The school staff participated in professional development with Project Energise.

The funding was spent on; petrol to enable staff members to take a group of children who otherwise would not attend to and from a sport day out of the school area.

It also funded;

- the cost of replacement lifejackets lent to the school for water safety activities during the swimming season that were stolen/misplaced
- the purchase of netballs, a netball pump, netball bibs, nets and portable goals
- the cost for children to enter 2 teams at Netball funday within the wider district
- the purchase of equipment for physical activity - egg & spoon sets, mega howlers, large jumping bags, 3 legged race bands, ball storage bags, dodgeball sets, mesh team bibs, pool noodles, frisbees, gold discs
- classroom learning games, certificates and posters fostering and celebrating physical activities

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

Denise Jones  
PRINCIPAL