

# TE WAOTU SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2025
<b>Principal:</b>	Ryves Hunt
<b>School Address:</b>	1274 Waotu Road
<b>School Postal Address:</b>	1274 Waotu Road RD 1, Putaruru, 3481
<b>School Phone:</b>	07 883 2815
<b>School Email:</b>	office@tewaotu.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Rachelle Colebrook	Chairperson	Elected	Jun 2022
Ryves Hunt	Principal	ex Officio	
Phil Winter	Parent Rep	Elected	Jun 2022
Amanda Hema	Parent Rep	Elected	Jun 2022
Janice Hemingway	Parent Rep	Elected	Jun 2022
Dan Birks	Parent Rep	Elected	Jun 2022
Sandra Hamilton	Staff Rep	Elected	Jun 2022

**Accountant / Service Provider:** Education Services Ltd

# TE WAOTU SCHOOL

Annual Report - For the year ended 31 December 2020

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# Te Waotu School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Philip Edwin Winter  
Full Name of Board Chairperson

PEWA  
Signature of Board Chairperson

20/5/2021  
Date:

Ryves Francis Hunt  
Full Name of Principal

Ryvett Hunt  
Signature of Principal

20/05/2021  
Date:

# Te Waotu School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	1,151,476	1,025,425	1,137,774
Locally Raised Funds	3	57,732	76,010	93,467
Interest income		464	400	1,141
		<u>1,209,672</u>	<u>1,101,835</u>	<u>1,232,382</u>
<b>Expenses</b>				
Locally Raised Funds	3	23,169	39,450	44,976
Learning Resources	4	720,165	614,809	695,238
Administration	5	88,969	100,657	105,521
Finance		1,845	1,116	1,275
Property	6	337,379	329,480	335,283
Depreciation	7	18,705	18,821	18,836
Loss on Disposal of Property, Plant and Equipment		-	-	7,530
		<u>1,190,232</u>	<u>1,104,333</u>	<u>1,208,659</u>
<b>Net Surplus / (Deficit) for the year</b>		19,440	(2,498)	23,723
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>19,440</u>	<u>(2,498)</u>	<u>23,723</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.



**Te Wautu School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		242,461	232,732	218,738
Total comprehensive revenue and expense for the year		19,440	(2,498)	23,723
<b>Equity at 31 December</b>	21	261,901	230,234	242,461
Retained Earnings		261,901	230,234	242,461
<b>Equity at 31 December</b>		261,901	230,234	242,461

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.



# Te Waotu School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	166,454	51,015	126,254
Accounts Receivable	9	44,919	32,562	57,078
GST Receivable		6,488	-	5,619
Prepayments		12,647	7,456	8,576
Inventories	10	8,764	7,022	3,720
Funds owed for Capital Works Projects	15	4,433	-	-
Bus network Investment		14,440	18,618	15,524
		<u>258,145</u>	<u>116,673</u>	<u>216,771</u>
<b>Current Liabilities</b>				
GST Payable		-	984	-
Accounts Payable	12	84,681	40,192	49,506
Provision for Cyclical Maintenance	13	11,286	10,120	11,240
Finance Lease Liability - Current Portion	14	1,475	2,303	1,432
Funds held for Capital Works Projects	15	-	-	3,239
		<u>97,442</u>	<u>53,599</u>	<u>65,417</u>
<b>Working Capital Surplus/(Deficit)</b>		160,703	63,074	151,354
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	112,153	168,161	98,362
		<u>112,153</u>	<u>168,161</u>	<u>98,362</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	9,736	-	6,663
Finance Lease Liability	14	1,219	1,001	592
		<u>10,955</u>	<u>1,001</u>	<u>7,255</u>
<b>Net Assets</b>		<u>261,901</u>	<u>230,234</u>	<u>242,461</u>
<b>Equity</b>		<u>261,901</u>	<u>230,234</u>	<u>242,461</u>

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



**Te Waotu School**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		276,701	239,020	246,792
Locally Raised Funds		60,880	70,010	90,536
Goods and Services Tax (net)		(869)	-	(6,603)
Payments to Employees		(98,588)	(105,100)	(109,520)
Payments to Suppliers		(167,546)	(188,587)	(186,178)
Cyclical Maintenance Payments in the year		1,249	-	-
Interest Paid		(1,845)	(1,116)	(1,275)
Interest Received		464	400	1,141
Net cash from/(to) Operating Activities		<u>70,446</u>	<u>14,627</u>	<u>34,893</u>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(22,913)	(65,700)	(11,349)
Net cash from/(to) Investing Activities		<u>(22,913)</u>	<u>(65,700)</u>	<u>(11,349)</u>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(811)	(1,432)	(810)
Funds Held for Capital Works Projects		(6,522)	-	-
Net cash from/(to) Financing Activities		<u>(7,333)</u>	<u>(1,432)</u>	<u>(810)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>40,200</u>	<u>(52,505)</u>	<u>22,734</u>
Cash and cash equivalents at the beginning of the year	8	126,254	103,520	103,520
<b>Cash and cash equivalents at the end of the year</b>	8	<u>166,454</u>	<u>51,015</u>	<u>126,254</u>

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.



# Te Waotu School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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





### **Critical Accounting Estimates And Assumptions**

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

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

#### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

#### *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.

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



**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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



## **j) 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	33 Years
Furniture and Equipment	5-10 Years
Information and Communication	4 Years
Textbooks	10 Years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease



## **I) Intangible Assets**

### *Software costs*

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

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

### *Long-term employee entitlements*

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

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

## **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 international 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

## **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.



## 2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Operational Grants	246,400	238,000	223,350
Teachers' Salaries Grants	620,917	533,959	618,122
Use of Land and Buildings Grants	264,607	252,446	262,236
Resource Teachers Learning and Behaviour Grants	1,655	-	1,204
Other MoE Grants	17,897	1,020	20,223
Other Government Grants	-	-	12,639
	<u>1,151,476</u>	<u>1,025,425</u>	<u>1,137,774</u>

The school has opted in to the donations scheme for this year. Total amount received was \$20,250.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
<b>Revenue</b>			
Donations	7,525	10,000	15,333
Activities	10,148	29,450	30,340
Trading	7,023	2,000	5,368
Fundraising	32,876	34,560	42,426
Other Revenue	160	-	-
	<u>57,732</u>	<u>76,010</u>	<u>93,467</u>
<b>Expenses</b>			
Activities	18,185	37,450	36,040
Trading	4,984	2,000	8,315
Fundraising (Costs of Raising Funds)	-	-	621
	<u>23,169</u>	<u>39,450</u>	<u>44,976</u>
<i>Surplus for the year Locally raised funds</i>	<u>34,563</u>	<u>36,560</u>	<u>48,491</u>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Curricular	22,757	18,750	13,917
Library Resources	881	300	120
Employee Benefits - Salaries	693,580	592,459	680,025
Staff Development	2,947	3,300	1,176
	<u>720,165</u>	<u>614,809</u>	<u>695,238</u>



## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	4,037	4,037	3,540
Board of Trustees Fees	2,190	4,000	2,910
Board of Trustees Expenses	-	1,000	1,724
Communication	1,692	2,500	2,194
Consumables	19,912	20,300	23,272
Operating Lease	3,351	6,060	6,263
Other	7,891	8,400	12,589
Employee Benefits - Salaries	37,338	40,600	40,721
Insurance	3,844	3,720	3,616
Service Providers, Contractors and Consultancy	8,714	10,040	8,692
	<u>88,969</u>	<u>100,657</u>	<u>105,521</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	4,558	4,500	4,451
Cyclical Maintenance Expense	11,447	3,884	3,126
Grounds	7,785	8,000	5,409
Heat, Light and Water	10,464	11,900	11,115
Repairs and Maintenance	14,747	19,000	19,894
Use of Land and Buildings	264,607	252,446	262,236
Security	881	750	530
Employee Benefits - Salaries	-	6,000	6,869
Contractors	22,890	23,000	21,653
	<u>337,379</u>	<u>329,480</u>	<u>335,283</u>

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

## 7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Buildings	1,214	1,592	1,593
Building Improvements	1,003	1,318	1,319
Furniture and Equipment	9,201	9,221	9,229
Information and Communication Technology	4,126	3,766	3,769
Leased Assets	1,941	1,679	1,680
Library Resources	1,220	1,245	1,246
	<u>18,705</u>	<u>18,821</u>	<u>18,836</u>





## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	166,454	51,015	126,254
Cash and cash equivalents for Statement of Cash Flows	<u>166,454</u>	<u>51,015</u>	<u>126,254</u>

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

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	-	-	(7,491)
Receivables from the Ministry of Education	-	-	25,278
Banking Staffing Underuse	-	4,083	-
Teacher Salaries Grant Receivable	44,919	28,479	39,291
	<u>44,919</u>	<u>32,562</u>	<u>57,078</u>
Receivables from Exchange Transactions	-	-	5,148
Receivables from Non-Exchange Transactions	44,919	32,562	51,930
	<u>44,919</u>	<u>32,562</u>	<u>57,078</u>

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	5,881	1,982	2,660
Uniforms	2,796	5,040	1,060
Tuckshop	87	-	-
	<u>8,764</u>	<u>7,022</u>	<u>3,720</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	28,780	-	-	-	(1,214)	27,566
Building Improvements	4,742	9,520	-	-	(1,003)	13,258
Furniture and Equipment	47,904	12,633	-	-	(9,201)	51,337
Information and Communication Technology	6,480	6,008	-	-	(4,126)	8,361
Leased Assets	1,981	3,027	-	-	(1,941)	3,067
Library Resources	8,475	1,308	-	-	(1,220)	8,564
<b>Balance at 31 December 2020</b>	<b>98,362</b>	<b>32,496</b>	<b>-</b>	<b>-</b>	<b>(18,705)</b>	<b>112,153</b>

The net carrying value of equipment held under a finance lease is \$3,067 (2019: \$1,981)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	48,566	(21,000)	27,566
Building Improvements	73,756	(60,498)	13,258
Furniture and Equipment	377,283	(325,946)	51,337
Information and Communication Textbooks	113,379	(105,018)	8,361
Leased Assets	50,706	(50,706)	-
Library Resources	8,001	(4,934)	3,067
	45,028	(36,464)	8,564
<b>Balance at 31 December 2020</b>	<b>716,719</b>	<b>(604,566)</b>	<b>112,153</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	37,179	-	(6,805)	-	(1,593)	28,780
Building Improvements	5,267	794	-	-	(1,319)	4,742
Furniture and Equipment	49,320	8,083	(269)	-	(9,229)	47,904
Information and Communication Technology	8,232	2,472	(456)	-	(3,769)	6,480
Leased Assets	2,337	1,323	-	-	(1,680)	1,981
Library Resources	9,721	-	-	-	(1,246)	8,475
<b>Balance at 31 December 2019</b>	<b>112,056</b>	<b>12,672</b>	<b>(7,530)</b>	<b>-</b>	<b>(18,836)</b>	<b>98,362</b>

The net carrying value of equipment held under a finance lease is \$1,981 (2018: \$2,337)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	48,566	(19,786)	28,780
Building Improvements	64,237	(59,495)	4,742
Furniture and Equipment	364,649	(316,745)	47,904
Information and Communication Textbooks	107,371	(100,891)	6,480
Leased Assets	50,706	(50,706)	-
Library Resources	4,974	(2,993)	1,981
	43,720	(35,245)	8,475
<b>Balance at 31 December 2019</b>	<b>684,223</b>	<b>(585,861)</b>	<b>98,362</b>



## 12. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	20,426	6,831	6,931
Accruals	2,692	4,186	2,614
Capital Accruals for PPE items	4,555	-	-
Banking Staffing Overuse	10,983	-	-
Employee Entitlements - Salaries	44,919	28,479	39,291
Employee Entitlements - Leave Accrual	1,106	696	670
	<u>84,681</u>	<u>40,192</u>	<u>49,506</u>
Payables for Exchange Transactions	84,681	40,192	49,506
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>84,681</u>	<u>40,192</u>	<u>49,506</u>

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	17,903	6,236	14,777
Increase to the Provision During the Year	3,786	3,884	3,126
Adjustment to the Provision	7,661	-	-
Use of the Provision During the Year	(8,328)	-	-
Provision at the End of the Year	<u>21,022</u>	<u>10,120</u>	<u>17,903</u>
Cyclical Maintenance - Current	11,286	10,120	11,240
Cyclical Maintenance - Term	9,736	-	6,663
	<u>21,022</u>	<u>10,120</u>	<u>17,903</u>

## 14. Finance Lease Liability

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	1,658	2,303	1,432
Later than One Year and no Later than Five Years	1,280	1,001	592
	<u>2,938</u>	<u>3,304</u>	<u>2,024</u>



## 15. Funds Owed (Held) for Capital Works Projects

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

					BOT Contribution/ (Write-off to R&M)	
	2020	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
A&B Roof and Guttering repair	<i>completed</i>	(3,239)		(3,239)	-	-
Internal Upgrade, replace carpet & heating	<i>in progress</i>	-	76,794	(81,227)	-	4,433
Totals		<u>(3,239)</u>	<u>76,794</u>	<u>(84,466)</u>	<u>-</u>	<u>4,433</u>
<b>Represented by:</b>						
Funds Held on Behalf of the Ministry of Education						-
Funds Due from the Ministry of Education						4,433
						<u>4,433</u>

					BOT Contribution/ (Write-off to R&M)	
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
A&B Roof and Guttering repair	<i>in progress</i>	(3,239)	14	(14)	-	(3,239)
Totals		<u>(3,239)</u>	<u>14</u>	<u>(14)</u>	<u>-</u>	<u>(3,239)</u>

## 16. 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.



## 17. Remuneration

### Key management personnel compensation

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

	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,190	2,910
Full-time equivalent members	0.15	0.34
<i>Leadership Team</i>		
Remuneration	221,807	206,967
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>223,997</u>	<u>209,877</u>
Total full-time equivalent personnel	<u>2.15</u>	<u>2.34</u>

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>2020 Actual \$000</b>	<b>2019 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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

## 18. Compensation and Other Benefits Upon Leaving

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

	<b>2020 Actual</b>	<b>2019 Actual</b>
Total	-	-
Number of People	-	-



## 19. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 20. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	166,454	51,015	126,254
Receivables	44,919	32,562	57,078
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>211,373</u>	<u>83,577</u>	<u>183,332</u>

### Financial liabilities measured at amortised cost

Payables	84,681	40,192	49,506
Borrowings - Loans	-	-	-
Finance Leases	2,694	3,304	2,024
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>87,375</u>	<u>43,496</u>	<u>51,530</u>

## 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.



## **Te Waotu School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,782 (excluding GST). The funding was spent on sporting endeavours.



**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF TE WAOTU SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Te Waotu School (the School). The Auditor-General has appointed me, Richard Currie, 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 21, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 21 May 2021. This is the date at which our opinion is expressed.

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

**Basis 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.

*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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## **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

## **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Te Waotu School Charter and Kiwisport report but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



Richard Currie  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand

# Te Waotu School Charter

GROWING ACTIVE LEARNERS

## INTRODUCTION

"He waotu tahi na rakau." Tall bush that stands alone. When Taupo erupted in 186 AD a hill prevented the ash cloud from destroying an area of bush and it is from this that our area got its name.

Rongowhitiao Arekatera Te Wera a Te Puni, A Waotu Maori chief, wanted to do something for children in the district so he applied to the Inspector General of Schools to open a native school at Te Waotu. After site visits, the present location was chosen because of its centrality and also because it had the largest Maori population due to the milling of timber. In November 1886 Te Waotu Native School opened with a roll of 31 children with all but one being of Maori decent. Clara Haszard was the first teacher of the school. The house system of Rongowhitiao, Haszard, Barnett and Simmonds recognises our past links.

Te Waotu is a school that prides itself on it's long history. Our school is an important part of our rural community and as such we are well supported. The surrounding area offers plenty. The local agricultural scene is complemented by natural and recreational features such as native bush, the Waikato River trails, Lake Arapuni, Waikato River and Maungatautari.

We cater for students up to Year 8 and over recent years have had a school roll that lies somewhere between 120-130 students, and employing 6 teachers. Our school roll includes students of NZ European, Maori, British/Irish, Cook Island Maori, Filipino and Indian ethnicities. We have a skilled and stable Board of Trustees who take a very proactive role in the governance of our school. With a unique local environment surrounding us we take pride in our enviroschools status.

## VISION "What we aspire to"

To be a confident and resilient lifelong learner.

## OUR TEACHING BELIEFS "How will we achieve this?"

- Teachers will empower students to be active learners who work in partnership with the teacher.
- Teachers will ensure students know what they are learning, when they have been successful and where they are going to next.
- Self and peer assessment is a routine step in the learning process.
- Success criteria are most effective when great examples of work are used to show what quality looks like.
- Teachers will use the learning progressions in the curriculum in order to confidently work with a diverse range of students.
- The school recognises the influence of the home and will endeavour to build and nurture learning focussed partnerships with parents and whanau.

## VALUES "We believe in"

Respect, responsibility, honesty, kindness, courage

## CULTURAL DIVERSITY

At Te Waotu School we acknowledge New Zealand's cultural diversity and in doing so recognise the unique position of Maori as tangata te whenua. Our school strives to provide opportunities that supports our students in te reo ad tikanga Maori.

Te Waotu School has high expectations for all students and their educational progress and achievement. The achievement of Maori students is reported to the Board and we will continue to ensure Maori can enjoy educational success as Maori.

*We will endeavour to value Maori at Te Waotu School by:*

- Acknowledging the history of the school and those who have gone before us.
- Providing opportunities for all students to connect with Pikitū Marae
- Providing opportunities for our students to participate in local cultural events.
- Considering Maori protocol when meeting, welcoming or farewelling visitors to the school.
- Consulting and involving whanau in strategic planning.
- Providing opportunities for te reo and tikanga Maori across the school and within our programmes.
- Providing professional learning for teachers.
- Actively engaging and involving whanau in school and community events.

*Te Waotu School Board of Trustees will take every opportunity to acknowledge and consult with Maori through:*

- Possible representation on the Board of Trustees.
- School reporting on Maori achievement.
- Ongoing review and consultation with our Maori community

*If a parent requests a higher level of te reo Maori and tikanga Maori the staff and family will explore opportunities that may include one or more of the following:*

- Dual enrolment with the correspondence school.
- Accessing Maori language resources.
- Using local people who are willing to assist or who have the expertise.
- Seeking support for the teacher and/or whanau from the local Kura Kaupapa.
- Consultation with other schools that offer greater levels of Maori medium education.
- Consultation with external Maori advisors for guidance and support.
- On-going professional development for teachers.

## SPECIAL NEEDS

At Te Waotu School we believe every child has the right to learn and to reach their potential. We aim to improve learning outcomes for all students including students with special education needs.

Effective partnerships between the School, external agencies and parents and whanau will provide a strong platform for meeting the special education needs of all students enrolled at Te Waotu School.

*As a Board and School we see our role is to:*

- Develop a culture that values learning and being challenged-building learning based relationships.
- Plan programmes that meet the needs of our students. Ensure learning programmes identify and extend students, no matter their ability.
- Build successful relationships. Engage with parents, students and external expertise to improve outcomes for all students.
- Provide opportunities for parents and whanau in the development and review of learning programmes and teaching strategies related to their child.
- Provide professional learning opportunities for staff that target areas of need.

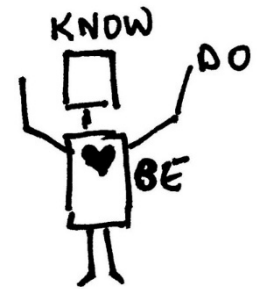
*Te Waotu School supports students with special needs in a number of ways:*

- Identification of students through the analysis of data.
- Maintaining a register of students with identified needs (responsibility of the SENCo).
- Regular monitoring of data and the effectiveness of teaching programmes.
- Using external agencies (Resource Teacher of Learning and Behaviour, Resource Teacher of Literacy) to help enhance learning opportunities for all students.
- Employing teacher aides to work alongside identified students in collaboration with the classroom teacher.
- Trialling ways of engaging and supporting students who struggle with their learning (Teaching as Inquiry). This could also involve the intervention of IT in the learning process.
- Working with parents and whanau and outside agencies to develop Individual Education Plans for students with high needs.

## GRADUATE PROFILE

### A Te Waotu School learner...

- Shows pride in Te Waotu School and our community.
- Is happy at school and has a positive outlook.
- Shows a passion for learning and participates enthusiastically within all education opportunities inside and outside the classroom.
- Models our school values of kindness, respect, honesty, responsibility and courage.
- Meets or exceeds expectations for reading, writing and maths.
- Is an active learner. *This means: they know what they are learning, why they are learning it, when they have been successful, what their next steps are, and how to problem solve in learning situations.*
- Is a self-regulated learner. *This means: they can manage their time, communicate ideas, are intrinsically motivated, understand their strengths and areas to work on, behave respectfully in different social and cultural contexts.*
- Is inclusive. *This means: they respect the customs and traditions of other cultures, uphold the bicultural heritage of New Zealand and is accepting of all learners.*
- Is environmentally aware and a guardian for our environment.
- Is curious. *This means: they ask questions, explore situations and locate information, organise their thinking and ideas, and take action.*
- Knows how to keep themselves safe, stand up for themselves, and resolve conflict.
- Is a skilled and responsible user of information technology.
- Contributes effectively as part of a team or group in learning, social or sporting contexts.
- Celebrates their successes and also the achievements of others.
- Strives to achieve goals, and is willing to take risks and be challenged with their learning.



## REVIEW OF CHARTER AND CONSULTATION

Say when and how you consulted on this and ensure you review and update this every year.



## STRATEGIC GOALS FOR 2021-2022

*We aspire to build an active learning community where our values of honesty, respect, responsibility, kindness, and courage; and our Te Waotū School teaching beliefs will accelerate student achievement. We make every effort towards being a school where teachers believe all learners will thrive and actively contribute towards their learning, and where teachers are gently relentless in the pursuit of our vision and in modelling our values.*

### **Goal 1: Instructional capability**

*We use teaching approaches that reflect best practice*

#### **Aspects:**

1. Teachers will enact our Assessment for Learning philosophy
2. Teachers will understand the impact they are having on student achievement

### **Goal 2: Inclusiveness**

*We have created a sense of belonging for all learners*

#### **Aspects:**

1. Teachers will bring learner identity, language and culture to life in the teaching and learning process
2. Teachers will build parent capability in order to improve learning outcomes for our children
3. Consultation with stakeholders is undertaken to inform decision making

### **Goal 3: Organisational capability**

*We have systems and procedures that allow us to function efficiently*

#### **Aspects:**

1. We will develop school wide systems that support our Assessment for Learning philosophy
2. School policies and procedures will reflect our current practises
3. We will undertake self-review in order to maintain high expectation learning environments
4. Our classroom and wider school environment facilitates learning and promotes pride

## Goal 1: Instructional capability

We use teaching approaches that reflect best practice

### Aspect: Teachers will enact our Assessment for Learning philosophy

*Strategies for improvement:*

<ul style="list-style-type: none"><li>Continued AfL professional learning delivered through the Putaruru Kahui Ako</li></ul>		
<ul style="list-style-type: none"><li>Professional inquiry to improve teaching practise. This will be informed by:<ul style="list-style-type: none"><li>teacher and student capability matrix</li><li>leadership dimensions</li><li>observations and practice analysis conversations</li></ul></li></ul>		
<ul style="list-style-type: none"><li>Teachers will lead an appraisal process linked to our school teaching beliefs</li></ul>		
<ul style="list-style-type: none"><li>Principal maintaining a presence as an instructional leader. This means ongoing classroom observations, student interviews, and practice analysis conversations</li></ul>		
<ul style="list-style-type: none"><li>Self-review to maintain high expectation learning environments and to determine actions required to sustain AfL<ul style="list-style-type: none"><li>data moderation</li><li>book standards</li><li>planning</li><li>classroom environments</li><li>learning books</li><li>learning walls</li><li>implementation plans</li><li>implementing our teaching beliefs</li><li>teacher and student capability matrix</li></ul></li></ul>		

### Aspect: Teachers will understand the impact they are having on student achievement

*Strategies for improvement:*

<ul style="list-style-type: none"><li>Teachers and management have methods for tracking the progress of all learners in reading, writing and mathematics</li></ul>		
<ul style="list-style-type: none"><li>Case management meetings are used to improve teacher practice</li></ul>		
<ul style="list-style-type: none"><li>Achievement data is collated to inform our practice:<ul style="list-style-type: none"><li>effect size data</li><li>interim, anniversary, and end of year reporting</li></ul></li></ul>		

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|--|--|--|
| <ul style="list-style-type: none"><li>○ e-asTTle results</li><li>○ Reading, writing, mathematics assessments</li></ul> |  |  |
|--|--|--|

## Goal 2: Inclusiveness

We have created a sense of belonging for all learners

**Aspect: Teachers will bring learner identity, language and culture to life in the teaching and learning process**

*Strategies for improvement:*

• Learning focussed relationship as the foundation for learning		
• Learning about and self-review around the cultural competencies, followed by collaborative inquiry		
• Student voice used to inform decisions		
• Increased presence of te reo and tikanga Maori within our school		

**Aspect: Teachers will build parent capability in order to improve learning outcomes for our children**

*Strategies for improvement:*

• Parents are supported to understand the curriculum, our approach towards teaching and learning, and how they can help at home.		
• Opportunities are provided to allow parents to learn more about their child's learning, e.g., parent/teacher learning conferences, student led interviews, interim and anniversary reporting		

**Aspect: Consultation with stakeholders is undertaken to inform decision making**

*Strategies for improvement:*

• Whanau consultation to understand the learning aspirations of our Maori families		
• Consultation with our parent community to gather information about local curriculum (this includes Health and PE curriculum consultation)		
• Engagement with the Kahui Ako PLD facilitator around the status of our teaching and learning practices		
• Engagement with education support services to improve outcomes for students		

**Goal 3: Organisational capability**

We have systems and procedures that allow us to function efficiently

**Aspect: We will develop school wide systems that support our Assessment for Learning journey**

Strategies for improvement:

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|--|--|--|
| • Update school procedures to reflect our current practices    |  |  |
| • Our school vision reflects our teaching and learning beliefs |  |  |

**Aspect: Our classroom and physical environment facilitates learning and promotes pride**

Strategies for improvement:

- |   |  |  |
|---|--|--|
| • Site improvements are made in alignment with our 10YPP  |  |  |
| • Signage and branding reflects our teaching beliefs, our community and surrounding environment |  |  |

## Curriculum learning focus for 2021

It is important to understand that improvement in writing is an outcome of our focus on improving our instructional capabilities.

Target:	Strategies for improvement:	Review:
<p>Writing:</p> <ul style="list-style-type: none"> <li>• <b>All students working below or well below curriculum expectations will make accelerated progress.</b> <i>Accelerated progress is defined as “when a child makes more than one year’s progress over the year, on a trajectory that will indicate they are on a pathway to achieve at or above the National Standard by the end of Year 8”.</i></li> </ul> <p><b>Background information:</b> Based on whole school, end of year data 2019:</p> <ul style="list-style-type: none"> <li>• 33% (39) of students not meeting writing expectations.</li> <li>• 9 females and 30 males are below or well below expectations.</li> <li>• 8/17 Maori students are at or above the curriculum expectations.</li> <li>• Numbers not meeting expectations (2020 cohorts):             <ul style="list-style-type: none"> <li>○ Year 0-1</li> <li>○ Year 1-1</li> <li>○ Year 2-2</li> <li>○ Year 3-6</li> <li>○ Year 4-9</li> <li>○ Year 5-8</li> <li>○ Year 6-8</li> <li>○ Year 7-3</li> <li>○ Year 8-1</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• School wide review to determine what we could do differently, and how we could sharpen our focus, e.g., student voice</li> <li>• <i>Principal and middle management team adopts an instructional leadership model.</i></li> <li>• Application of Assessment for Learning strategies. <i>This could include practices such as:</i> <ol style="list-style-type: none"> <li>a. <i>Teaching and learning capabilities are demonstrated within all rooms.</i></li> <li>b. <i>Review of our writing implementation plan with reference to boys learning.</i></li> <li>c. <i>Achievement of priority students is closely monitored and is featured on a data wall.</i></li> <li>d. <i>Teachers regularly meet to provide support and guidance to colleagues within ‘case management meetings’.</i></li> <li>e. <i>Teacher aides used to provide support in writing.</i></li> <li>f. <i>Explore opportunities to deliver additional and targeted writing programmes.</i></li> <li>g. <i>Teachers are actively involved in classroom observations and practice analysis conversations to improve their teaching practice.</i></li> <li>h. <i>Teachers set inquiry goals linked to student needs and the teaching and learning capabilities.</i></li> <li>i. <i>Teachers are familiar with school and class data and are acutely aware of the progress that students are making.</i></li> </ol> </li> </ul>	

**Target:**

Writing:

All students working below or well below the standard will make accelerated progress.

*Accelerated progress is defined as "when a child makes more than one year's progress over the year, on a trajectory that will indicate they are on a pathway to achieve at or above the National Standard by the end of Year 8".*

Background information:

Based on whole school, end of year data 2019:

- 36% (45) of students not meeting writing expectations.
- 14 females and 31 males are below or well below expectations.
- 4/8 Maori students are at or above the curriculum expectations.
- Those not meeting expectations (2019 cohorts):
  - Year 0-1, Year 1-2, Year 2-7, Year 3-6, Year 4-7, Year 5-8, Year 6-6, Year 7-5, Year 8-3

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Evaluation</b> <i>Where to next?</i>															
<p>Generating a change of achievement level was difficult with many factors affecting our ability to initiate and sustain actions. Barriers included COVID-19 lockdown and alert levels, escalation in student behaviours, teacher change, expectations around and timing of wider curriculum events in Terms 3 and 4.</p> <p>Strategies we did manage to implement included:</p> <ul style="list-style-type: none"> <li>• Ongoing implementation across the school of Assessment for Learning capabilities-learning focussed relationships, clarity, active reflection, shared clarity about next learning.</li> <li>• Assessment for learning practices are visible and demonstrated within all rooms-by the teacher and students.</li> <li>• Teacher aides used to provide support in writing across all areas of the school.</li> <li>• Teachers are actively involved in classroom observations and practice analysis conversations to improve their teaching practice.</li> <li>• Moderation of writing samples.</li> </ul>	<p>Of the 45 students who were not meeting expectations at the end of 2019, we had 25 still enrolled with us at the end of the 2020. The following data shows the shift in achievement for these remaining children:</p> <table border="1" data-bbox="792 810 1444 1002"> <thead> <tr> <th>Shift</th> <th>Count</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Negative</td> <td>2</td> <td>8%</td> </tr> <tr> <td>Positive</td> <td>8</td> <td>32%</td> </tr> <tr> <td>Same</td> <td>15</td> <td>60%</td> </tr> <tr> <td><b>Grand Total</b></td> <td><b>25</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>• 23/25 made at least one year of progress however if we are going to close the gap we need more than a single year of progress.</li> <li>• Approximately 1/3 of the remaining students made accelerated progress and improved their overall level of achievement.</li> <li>• Of the 8 students who had a positive shift, 6 were male. 13/15 students who remained the same level were male.</li> </ul>	Shift	Count	%	Negative	2	8%	Positive	8	32%	Same	15	60%	<b>Grand Total</b>	<b>25</b>	<b>100%</b>	<ul style="list-style-type: none"> <li>• Ensuring the Principal adopts an instructional leadership approach.</li> <li>• Understand what works for boys-particularly in the area of writing.</li> <li>• Adopt practices that allow teachers to understand the impact they are having on student achievement:           <ul style="list-style-type: none"> <li>○ Monitoring learning walls, data boards, effect size, case management meetings</li> <li>○ Review progress against school beliefs and the teacher and student capability matrix</li> <li>○ Participation with class observations and practice analysis conversations</li> <li>○ Review of the writing implementation plan</li> </ul> </li> </ul>
Shift	Count	%															
Negative	2	8%															
Positive	8	32%															
Same	15	60%															
<b>Grand Total</b>	<b>25</b>	<b>100%</b>															

	<p>For comparative purposes, our 2020 data shows:</p> <ul style="list-style-type: none"><li>• 33% (39) students not meeting curriculum expectations in writing.</li><li>• 9 females and 30 males are below or well below expectations.</li><li>• 8/17 Maori students are at or above the curriculum expectations.</li></ul>	
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**NAG2A(B) REPORTING: Analysis of 2020 results**

**Areas of strength:**

***Assessment for learning practices***



- Te Waotu School teaching beliefs are visible and enacted by teachers over a range of curriculum areas. Our practices are evident across a growing range of curriculum areas (but especially within writing) and to PLD providers who have identified us as being a lead school in this.

#### **Boys and maths**

- 73% of males are at or above curriculum expectations for maths.

#### **Reading results above expectations**

- Our 2020 reading results show 78% of students meeting curriculum expectations with 43% of students working above expectations. We have a similar amount of males and females represented in the above category.

#### **Engagement with support agencies**

- In 2020 we had increased numbers of students working with the RTLit. Unfortunately there are plenty more that would benefit from this support however there are no further spaces available.

#### **Areas for improvement:**

##### **Achievement in writing**

- Our data continues to show a number of children underachieving in writing, especially for males.

##### **Achievement of Maori students**

- We need to ensure that teachers are making deliberate efforts to ensure the achievement of Maori students are equal to that of other ethnicities. Developing a greater understanding and level of consciousness around the cultural competencies is essential.

#### **Planned actions for lifting achievement:**

- We need to take time to review what we do-to identify barriers and opportunities and then take action around these. If we simply continue to do what we have already done, we will continue to get the same results.
- Ensure that **instructional leadership** exists. Part of this would involve ensuring **non-negotiable practices** are put in place that allow us to understand the impact we are having-learning walls, data walls, class observations and practice analysis conversations, additional learning time, classroom walkthroughs, case management meetings, data moderation meetings, appraisal etc.
- Ongoing focus around **Assessment for Learning**, and raising our consciousness of the **cultural competencies**.