

# Tamahere Model Country School

## Annual Report

for the year ended 31 December 2019

### School Directory:

Ministry Number: 1976  
Principal: Waveney Parker  
School Address: 37 Devine Road, Tamahere  
School Postal Address: R D 3, Hamilton 3283  
School Phone: 07 856 9238  
School Email: reception@tamahere.school.nz

### Members of the Board of Trustees:

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Jeremy Waters	Chairperson, Parent Rep	Elected	Director	June 2022
Waveney Parker	Principal	ex Officio	Principal	
Angie Millar	Parent Rep	Elected	Director	June 2020
Ingrid ter Beek	Parent Rep	Elected	Manager	June 2020
Vanessa Parker	Parent Rep	Elected	Marketing Manager	June 2020
Kate Searancke	Parent Rep	Elected	Lawyer	June 2022
Ian Potter	Parent Rep	Elected	Consultant	June 2022
Owen Culliney	Parent Rep	Elected	Lawyer	June 2022
Annette Howard	Staff Rep	Elected	Teacher	June 2022
Karla Ward	Parent Rep	Term expired		June 2019
Allan Spice	Parent Rep	Term expired		June 2019
Gina Woodfield	Parent Rep	Term expired		June 2019

**Accountant / Service Provider:** Russell Wilkinson

# Tamahere Model Country School

## Annual Report

for the year ended 31 December 2019

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# Tamahere Model Country 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.

Jeremy Waters  
Full Name of Board Chairperson

Waverley Park  
Full Name of Principal

[Signature]  
Signature of Board Chairperson

[Signature]  
Signature of Principal

26/5/20  
Date

26-05-2020  
Date

# Tamahere Model Country School

## Statement of Comprehensive Revenue and Expense

for the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government grants	2	3,033,140	3,002,377	2,924,540
Locally raised funds	3	525,154	398,165	475,700
International students	4	24,527	36,087	33,913
Interest income		3,923	8,000	8,574
		<u>3,586,744</u>	<u>3,444,629</u>	<u>3,442,727</u>
<b>Expenses</b>				
Locally raised funds	3	227,954	116,986	244,196
International students	4	-	-	1,562
Learning resources	5	2,407,462	2,362,865	2,265,371
Administration	6	251,120	272,434	236,834
Finance		1,294	-	1,592
Property	7	677,283	662,839	694,607
Depreciation	8	79,923	65,000	77,724
Loss on disposal of property, plant and equipment		1,116	-	925
Amortisation of intangible assets		1,000	-	1,000
		<u>3,647,152</u>	<u>3,480,124</u>	<u>3,523,811</u>
<b>Net Surplus / (Deficit) for the year</b>		<u>(60,408)</u>	<u>(35,495)</u>	<u>(81,084)</u>
Other comprehensive revenue and expenses		-	-	-
<b>Total comprehensive revenue and expense for the year</b>		<u><u>(60,408)</u></u>	<u><u>(35,495)</u></u>	<u><u>(81,084)</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.

## Tamahere Model Country School

### Statement of Changes in Net Assets / Equity

for the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Balance at 1 January</b>	<u>1,471,804</u>	<u>1,471,804</u>	<u>1,547,653</u>
Total comprehensive revenue and expense for the year	(60,408)	(35,495)	(81,084)
Capital contributions from the Ministry of Education:			
Contribution - furniture and equipment grant	18,874	-	5,235
<b>Equity at 31 December</b>	<u><u>1,430,270</u></u>	<u><u>1,436,309</u></u>	<u><u>1,471,804</u></u>
Retained Earnings	1,430,270	1,436,309	1,471,804
<b>Equity at 31 December</b>	<u><u>1,430,270</u></u>	<u><u>1,436,309</u></u>	<u><u>1,471,804</u></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.*

# Tamahere Model Country School

## Statement of Financial Position

as at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Current Assets</b>				
Cash and cash equivalents	9	220,136	241,927	303,323
Accounts receivable	10	209,356	198,307	198,307
GST receivable		14,980	18,455	18,455
Prepayments		18,997	29,354	29,354
Inventories	11	79,909	85,711	85,711
		<u>543,378</u>	<u>573,754</u>	<u>635,150</u>
<b>Current Liabilities</b>				
Accounts payable	13	220,551	234,692	234,692
Revenue received in advance	14	65,864	-	43,020
Provision for cyclical maintenance	15	39,270	118,397	-
Funds held for capital works projects	16	20,206	-	20,206
Finance lease liability - current portion	17	9,878	3,718	9,035
		<u>355,769</u>	<u>356,807</u>	<u>306,953</u>
<b>Working Capital Surplus</b>		187,609	216,947	328,197
<b>Non Current Assets</b>				
Property, plant and equipment	12	1,252,962	1,218,039	1,247,839
<b>Intangible Assets</b>				
Right of use (TCC)	18	36,500	37,500	37,500
<b>Non Current Liabilities</b>				
Provision for cyclical maintenance	15	35,122	35,843	137,680
Finance lease liability	17	11,679	334	4,052
		<u>46,801</u>	<u>36,177</u>	<u>141,732</u>
<b>Net Assets</b>		<u>1,430,270</u>	<u>1,436,309</u>	<u>1,471,804</u>
<b>Equity</b>		<u>1,430,270</u>	<u>1,436,309</u>	<u>1,471,804</u>

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

# Tamahere Model Country 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		614,704	627,377	594,610
Locally raised funds		521,105	378,623	470,460
International Students		42,658	12,609	34,090
Goods and Services Tax (net)		3,475	-	14,918
Payments to employees		(584,876)	(552,028)	(460,134)
Payments to suppliers		(551,517)	(471,536)	(711,463)
Cyclical maintenance payments in the year		(79,848)	-	-
Interest paid		(1,294)	-	(1,592)
Interest received		3,936	8,000	9,247
<b>Net cash from operating activities</b>		<b>(31,657)</b>	<b>3,045</b>	<b>(49,864)</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(66,805)	(35,200)	(115,214)
Proceeds from sale of investments			-	102,000
<b>Net cash from investing activities</b>		<b>(66,805)</b>	<b>(35,200)</b>	<b>(13,214)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and equipment grant		18,874	-	5,235
Finance lease payments		(3,599)	(9,035)	(9,896)
Funds held for capital works projects		-	(20,206)	635
<b>Net cash from financing activities</b>		<b>15,275</b>	<b>(29,241)</b>	<b>(4,026)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(83,187)</b>	<b>(61,396)</b>	<b>(67,104)</b>
Cash and cash equivalents at the beginning of the year	9	303,323	303,323	370,427
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>220,136</b>	<b>241,927</b>	<b>303,323</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.*

# Tamahere Model Country School

## Notes to the Financial Statements

for the year ended 31 December 2019

### 1. Statement of Accounting Policies

#### a) Reporting entity

Tamahere Model Country 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 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 27.

##### **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.



**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

***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 lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of 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 grant 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 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.

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

**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. 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 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 the 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.*

**i) Inventories**

Inventories are consumable items held for sale and comprise 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 amount 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.*

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

**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.

Property, plant and equipment acquired with individual values under \$500 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 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	40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Other equipment	10-40 years
Leased assets held under a finance lease	3 years
Library resources	12.5% diminishing value

**l) Intangible Assets**

**"Right of Use"**

The "Right of Use" intangible asset represents the purchase consideration for use of the Tamahere Hall applies over the fixed contract period. The asset is amortised evenly over this period.

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

**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 annual leave earned 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 student and international student fees received where there are unfulfilled obligations for the School to provide services in the future. The fees and sales are recorded as revenue as the obligations are fulfilled and the fees and sales earned.

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

**q) 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 10-year property plan (10YPP).

**r) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents, accounts receivable and investments. All of these financial assets are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance leases. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**s) 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

**t) Budget Figures**

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

**u) 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.

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
<b>2. Government grants</b>			
Operational grants	550,917	522,470	548,600
Teachers' salaries grants	2,027,151	2,000,000	1,929,099
Use of land and buildings grants	381,697	375,000	373,331
Other MOE grants	73,375	104,907	73,510
	<u>3,033,140</u>	<u>3,002,377</u>	<u>2,924,540</u>

**3. Locally raised funds**

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

**Revenue**

Donations	137,298	124,720	107,085
Fundraising	27,610	10,000	43,557
Other revenue	48,876	42,472	41,535
Activities	99,074	24,373	93,173
Trading	48,776	50,000	57,170
After school care	163,520	146,600	133,180
	<u>525,154</u>	<u>398,165</u>	<u>475,700</u>

**Expenses**

Fundraising (costs of raising funds)	5,832	-	19,727
Activities	90,244	24,718	101,636
Trading	44,289	11,302	42,412
After school care	87,589	80,966	80,421
	<u>227,954</u>	<u>116,986</u>	<u>244,196</u>

**Surplus (deficit) for the year locally raised funds**

	<u>297,200</u>	<u>281,179</u>	<u>231,504</u>
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**4. International Student Revenue and Expenses**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>Number</b>	<b>(Unaudited)</b>	<b>Number</b>
		<b>Number</b>	
International student roll	2	3	3
<b>Revenue</b>			
International student fees	24,527	36,087	33,913
<b>Expenses</b>			
Commissions	-	-	1,562
<b>Surplus (deficit) for the year international students</b>	<u>24,527</u>	<u>36,087</u>	<u>32,351</u>

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
<b>5. Learning resources</b>			
Curricular	51,351	63,805	80,860
Information and communication technology	21,729	24,496	10,587
Library resources	1,776	5,010	2,343
Employee benefits - salaries	2,291,318	2,220,240	2,139,189
Staff development	41,288	49,314	32,392
	<u>2,407,462</u>	<u>2,362,865</u>	<u>2,265,371</u>
<b>6. Administration</b>			
Audit fees	5,042	5,000	5,053
Board of Trustees fees	5,183	5,150	3,303
Board of Trustees expenses	3,616	7,450	4,060
Communication	3,939	5,485	4,564
Consumables	27,718	32,000	28,335
Operating lease	-	-	143
Other	19,152	31,449	24,142
Employee benefits - salaries	160,217	169,700	149,556
Insurance	14,570	13,000	13,578
Service providers, contractors, consultancy	11,683	3,200	4,100
	<u>251,120</u>	<u>272,434</u>	<u>236,834</u>
<b>7. Property</b>			
Caretaking and cleaning consumables	60,915	57,244	61,056
Cyclical maintenance provision	16,560	16,560	16,560
Grounds	55,816	40,620	52,113
Heat, light, and water	55,348	51,600	71,340
Rates	222	1,000	265
Repairs and maintenance	24,550	34,797	39,633
Use of land and buildings	381,697	375,000	373,331
Security	7,271	6,730	6,552
Employee benefits - salaries	74,904	79,288	73,757
	<u>677,283</u>	<u>662,839</u>	<u>694,607</u>
<p>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.</p>			
<b>8. Depreciation</b>			
Building improvements - Crown	25,863	20,000	24,620
Furniture & equipment	12,021	10,000	11,978
Information and communication	10,155	10,000	12,150
Leased assets	10,138	10,000	9,474
Library resources	3,519	3,000	3,246
Other fixed assets	18,227	12,000	16,256
	<u>79,923</u>	<u>65,000</u>	<u>77,724</u>
<b>9. Cash and Cash Equivalents</b>			
Current account	98,961	51,805	113,201
Call accounts	113,040	187,021	187,021
Omni accounts	8,035	3,001	3,001
Petty cash	100	100	100
Cash and cash equivalents for Statement of Cash Flows	<u>220,136</u>	<u>241,927</u>	<u>303,323</u>

The carrying value of short term deposits with maturity dates of 90 days or less approximates their fair value. Of the \$220,136 Cash and Cash Equivalents, \$20,206 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>10. Accounts Receivable</b>			
Receivables	59,838	51,076	51,076
Interest receivable	-	13	13
Teacher salaries grant receivable	149,518	147,218	147,218
	<u>209,356</u>	<u>198,307</u>	<u>198,307</u>
Receivables from exchange transactions	59,838	51,089	51,089
Receivables from non-exchange transactions	149,518	147,218	147,218
	<u>209,356</u>	<u>198,307</u>	<u>198,307</u>
<b>11. Inventories</b>			
Uniforms	78,918	84,616	84,616
Stationery	991	1,095	1,095
	<u>79,909</u>	<u>85,711</u>	<u>85,711</u>

**12. Property, Plant and Equipment**

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2019</b>						
Building improvements - Crown	865,368	10,010	-	-	(25,863)	849,515
Furniture & equipment	56,827	14,596	-	-	(12,021)	59,402
Information & communication technology	16,637	7,378	-	-	(10,155)	13,860
Leased assets	13,444	19,357	-	-	(10,138)	22,663
Library resources	22,719	6,547	(1,116)	-	(3,519)	24,631
Other fixed assets	110,459	28,274	-	-	(18,227)	120,506
Landscaping and site improvements	162,385	-	-	-	-	162,385
Balance at 31 December 2019	<u>1,247,839</u>	<u>86,162</u>	<u>(1,116)</u>	<u>-</u>	<u>(79,923)</u>	<u>1,252,962</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2019</b>			
Building improvements - Crown	1,036,110	186,595	849,515
Furniture & equipment	287,943	228,541	59,402
Information & communication technology	244,404	230,544	13,860
Leased assets	50,179	27,516	22,663
Library resources	143,622	118,991	24,631
Other fixed assets	360,394	239,888	120,506
Landscaping and site improvements	162,385	-	162,385
Balance at 31 December 2019	<u>2,285,037</u>	<u>1,032,075</u>	<u>1,252,962</u>



**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

**12. Property, Plant and Equipment (Cont'd)**

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Building improvements - Crown	790,608	99,380	-	-	(24,620)	865,368
Classroom furniture & equipment	47,541	21,264	-	-	(11,978)	56,827
Information & communication technology	20,838	7,949	-	-	(12,150)	16,637
Leased assets	20,180	2,738	-	-	(9,474)	13,444
Library resources	23,452	3,438	(925)	-	(3,246)	22,719
Other fixed assets	81,321	45,394	-	-	(16,256)	110,459
Landscaping and site improvements	162,385	-	-	-	-	162,385
Balance at 31 December 2018	1,146,325	180,163	(925)	-	(77,724)	1,247,839

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2018</b>			
Building improvements - Crown	1,026,100	160,732	865,368
Furniture & equipment	273,348	216,521	56,827
Information & communication technology	237,026	220,389	16,637
Leased assets	30,822	17,378	13,444
Library resources	144,158	121,439	22,719
Other fixed assets	332,120	221,661	110,459
Landscaping and site improvements	162,385	-	162,385
Balance at 31 December 2018	2,205,959	958,120	1,247,839

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>13. Accounts Payable</b>			
Operating creditors	62,960	80,363	80,363
Employee entitlements - salaries	152,916	150,472	150,472
Employee entitlements - leave accrual	4,675	3,857	3,857
	220,551	234,692	234,692
Payables for exchange transactions	220,551	234,692	234,692
Payables for non-exchange transactions - other	-	-	-
	220,551	234,692	234,692

The carrying value of payables approximates their fair value

**14. Revenue received in Advance**

Student fees	24,255	-	19,542
International student fees	41,609	-	23,478
	65,864	-	43,020

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>15. Provision for Cyclical Maintenance</b>			
Provision at the start of the year	137,680	137,680	121,120
Increase to the provision during the year	16,560	16,560	16,560
Use of the provision during the year	(79,848)	-	-
Provision at the end of the year	<u>74,392</u>	<u>154,240</u>	<u>137,680</u>
Cyclical maintenance - current	39,270	118,397	-
Cyclical maintenance - term	<u>35,122</u>	<u>35,843</u>	<u>137,680</u>
	<u>74,392</u>	<u>154,240</u>	<u>137,680</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 \$	Closing Balances \$
Wastewater system (in progress)	169	-	-	169
Water Tanks (in progress)	11,588	-	-	11,588
Sewerage upgrade (in progress)	1,101	-	-	1,101
Special needs modification (in progress)	10,161	-	-	10,161
Electricity and resource upgrade (in progress)	(2,813)	-	-	(2,813)
	<u>20,206</u>	<u>-</u>	<u>-</u>	<u>20,206</u>

**Represented by:**

Funds held on behalf of the Ministry of Education	20,206
Funds due from the Ministry of Education	-
	<u>20,206</u>

2018	Opening Balances \$	Receipts from MOE \$	Payments \$	Closing Balances \$
Wastewater system (in progress)	169	-	-	169
Water Tanks (in progress)	11,588	-	-	11,588
Sewerage upgrade (in progress)	(2,347)	3,448	-	1,101
Special needs modification (in progress)	10,161	-	-	10,161
Electricity and resource upgrade (in progress)	-	21,018	23,831	(2,813)
	<u>19,571</u>	<u>24,466</u>	<u>23,831</u>	<u>20,206</u>

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
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**17. Finance Lease Liability**

The School has entered into finance lease agreements for teacher laptops. Minimum lease payments payable:

Not later than one year	9,878	3,718	9,035
Later than one year and no later than five years	11,679	334	4,052
Later than five years	-	-	-
	<u>21,557</u>	<u>4,052</u>	<u>13,087</u>

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	

**18. Right of Use (Tamahere Community Centre)**

The school made a \$50,000 payment to Waikato District Council on 5 July 2006. The payment was for rights to use the Tamahere Community Centre for fifty years from the date of payment. The payment has been recognised as an asset on the balance sheet and is being amortised on a straight line basis over the life of the asset which is fifty years.

Cost	50,000	50,000	50,000
Accumulated amortisation	13,500	12,500	12,500
Book value	36,500	37,500	37,500

**19. Related Party Transactions**

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

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

**20. Remuneration**

***Key management personnel compensation***

Key management personnel of the School includes all Trustees of the Board, Principal, Deputy Principals and Heads of Department.

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b><i>Board Members</i></b>		
Remuneration	5,183	3,303
Full time equivalent members	0.22	0.39
<b><i>Leadership Team</i></b>		
Remuneration	365,749	349,608
Full time equivalent members	3.00	3.00
Total key management personnel remuneration	370,932	352,911
Total full time equivalent personnel	3.22	3.39

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.

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

**20. Remuneration (cont'd)**

**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	140 - 150	140 - 150
Benefits and other emoluments	3 - 4	3 - 4
Termination benefits	Nil	Nil

**Other Employees**

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

<b>Remuneration</b>	<b>2019</b>	<b>2018</b>
<b>\$000</b>	<b>FTE</b>	<b>FTE</b>
100 - 110	2	2

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

**21. Compensation and Other Benefits Upon Leaving**

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

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
Total value	Nil	Nil
Number of people	Nil	Nil

**22. Contingencies**

There are no contingent liabilities (except as listed 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 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.

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

**23. Commitments**

**(a) Capital Commitments**

As at 31 December 2019 the school has not entered into a contract agreement for capital works.

(Capital commitments at 31 December 2018 - \$126,155)

**(b) Operating Commitments**

As at 31 December 2019 the Board has entered into the following operating commitments:

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Cleaning contract	43,100	43,100
Tamahere Community Centre	3,822	3,822
	<u>46,922</u>	<u>46,922</u>

In addition the school has entered into a number of lease agreements with Canon Finance to rent a photocopier. Lease payments are due as follows:

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
No later than one year	6,045	6,045
Later than one year and no later than five years	12,090	18,135
Later than five years	-	-
	<u>18,135</u>	<u>24,180</u>

**24. 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 revenue 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.

**25. Financial Instruments**

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

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>			
Cash and cash equivalents	220,136	241,927	303,323
Receivables	209,356	198,307	198,307
Total financial assets measured at amortised cost	<u>429,492</u>	<u>440,234</u>	<u>501,630</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	220,551	234,692	234,692
Finance leases	21,557	4,052	13,087
Total financial liabilities measured at amortised cost	<u>242,108</u>	<u>238,744</u>	<u>247,779</u>

**Tamahere Model Country School**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31 December 2019**

**26. 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 18 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.

**27. 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 the opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Receivables: This policy has been updated to reflect that impairment of short-term receivables is now determined by applying an expected credit loss model.
- 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 IFRS 9 there were no material adjustments to the financial statements.

## **Tamahere Model Country School**

### **Kiwisport Note**

for the year ended 31 December 2019

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$5,999 excluding GST (2018 - \$6,201). This funding was spent on sports equipment, activities and transport.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF TAMAHERE MODEL COUNTRY SCHOOL'S  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Tamahere Model Country 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 20, 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 31 May 2020. 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 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 26 on page 20 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.

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.*

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

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### **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 is responsible for the other information. The other information comprises the Analysis of Variance Report and Kiwi Sport 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 (Revised): *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  
Hamilton, New Zealand

<b>School Name:</b>	<b>Tamahere Model Country School</b>	<b>School Number:</b>	<b>1976</b>
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### 2020 Analysis of Variance

<b><u>Strategic Aim:</u></b>	<ol style="list-style-type: none"> <li>1. To build staff capability and sustainability through living our Vision.</li> <li>2. Supporting students and teachers to make 'good' learning possible.</li> <li>3. To build student capability, achievement, resilience and collaboration. Kia maia, kia manaaki, kia kotahi.</li> </ol>
<b><u>Annual Aim:</u></b>	<ul style="list-style-type: none"> <li>● Enhancing and honouring our robust, nurturing and healthy School Culture.</li> <li>● Develop a school-wide collaborative inquiry approach which contributes to students and teachers making good learning possible.</li> <li>● Celebrating and embracing student achievement data from the ground roots up.</li> <li>● <b>Collaborative</b> Teaching and Learning enabling <b>Learner Agency</b>.</li> <li>● <b>Inquiry</b> Learning Cycle / <b>Integration</b>.</li> </ul>
<b><u>Target:</u></b>	<p><u>Reading 2019</u> <u>Target for improving student achievement</u></p> <p>Our overarching target is to move all children on the target list more than ½ a curriculum level in one year, or to <b>AT</b> by the end of the year.</p> <p><b><u>Year 1</u></b>- 12 students are in this cohort who are B or WB.</p> <p><b><u>Year 2</u></b>- 11 students are in this cohort who are B or WB.</p> <p><b><u>Year 3</u></b>- 4 students are in this cohort who are B or WB.</p>

**Year 4** -5 students are in this cohort who are B or WB.

**Year 5** - 5 students are in this cohort who are B or WB.

**Year 6**- 3 students are in this cohort who are B or WB.

In total including Maori students, there are 48 target students in READING. There were 83 reading target students in 2018.

**Maori Target 2019**

There are 8 students we are targeting who are Maori. The target for these students is the same as the target for all students.

**Year One**- 2 students who are B or WB

**Year Two**-1 students who are B or WB

**Year Three**- 2 students who are B or WB

**Year Four**- 1 student who is B or WB

**Year Five**-1 student who is B or WB

**Year Six**- 1 student who is B or WB

## Writing 2019

### Target for improving student achievement

Our overarching target is to move all children on the target list more than ½ a curriculum level in one year, or to **AT** by the end of the year.

**Year 1**- 10 students are in this cohort who are B or WB.

**Year 2**- 13 students are in this cohort who are B or WB.

**Year 3**- 8 students are in this cohort who are B or WB.

**Year 4** –15 students are in this cohort who are B or WB.

**Year 5** –8 students are in this cohort who are B or WB.

**Year 6** – 14 students are in this cohort who are B or WB.

In total including Maori students, there are 85 target students in WRITING. In 2018 we had 94 writing target students.

There are 17 students we are targeting who are Maori. The target for these students is the same as the target for all students.

**Year One**- Two students who are B or WB

**Year Two**-Three students who are B or WB

Year Three- Three students who are B or WB

Year Four- Two students who are B or WB

Year Five- Five students who are B or WB

Year Six- Two students who are B or WB

Maths 2019

Target for improving student achievement

Our overarching target is to move all children on the target list more than  $\frac{1}{2}$  a curriculum level in one year, or to **At** by the end of the year.

**Year 1**- 3 students are in this cohort who are B or WB.

**Year 2**- 3 students are in this cohort who are B or WB.

**Year 3**- 11 students are in this cohort who are B or WB.

**Year 4** –17 students are in this cohort who are B or WB.

**Year 5** –4 students are in this cohort who are B or WB.

**Year 6** – 2 students are in this cohort who are B or WB.

In total including Maori students, there are 50 target students in MATHS. In 2018 we had 113 target students for Maths.

There are 9 students we are targeting who are Maori. The target for these students is the same as the target for all students.

Year One- 0 students who are B or WB

Year Two-2 students who are B or WB

Year Three- 2 students who are B or WB

Year Four- 3 students who are B or WB

Year Five-1 student who is B or WB

Year Six-1 student who is B or WB

NOTE: During the year the numbers of students to report on has changed as some students left to attend new schools. These students are not included in the final data therefore, the numbers do not always correlate.

**Baseline Data:**

This was derived from the end of 2018 and the start of 2019 data. The data came from end of year reports as well as testing and observations from the start of 2019.

<u>Actions</u> <i>What did we do?</i>	<u>Outcomes</u> <i>What happened?</i>	<u>Reasons for the variance</u> <i>Why did it happen?</i>	<u>Evaluation</u> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>● Shared the responsibility for supporting students at risk with the wider team.</li> <li>● Teaching, using best practice models and programmes to raise student achievement.</li> <li>● Sharing &amp; support across staff and across Syndicates. ICT Support.</li> <li>● Teachers sharing ideas and resources at syndicate and full staff meetings.</li> <li>● Analysis of data and professional discussions, full staff meetings &amp; syndicates discussions.</li> <li>● Parents were made aware of any students who were on the target list to enable them to</li> </ul>	<p>In 2019, we started recording the growth and progress of our targeted learners in a format that all staff could access. This has created more of a pastoral care focus for ALL learners rather than laying the responsibility at the feet of one teacher.</p> <p>As the year has progressed we have added to this original target sheet in response to needs. These results are not reported in this document but in our school wide collation of data all results and actions have been recorded. The students who have not met the target of AT could have moved two phases but still do not meet the National Standards.</p> <p>Although we have many results to celebrate where</p>	<ul style="list-style-type: none"> <li>● This year we have been fortunate to have had the support of the MOE funded ALIM programme. This saw huge growth in a cohort of learners who were</li> <li>● Funding support for special needs &amp; abilities student opportunities.</li> <li>● Teaching, using best practice models and programmes to raise student achievement.</li> <li>● Programme focused on individual needs of children by providing specific feedback, feed forward formative assessment.</li> <li>● Teacher modelling utilised.</li> <li>● Specific monitoring of special needs and abilities.</li> </ul>	<p>ALIM will hopefully continue for 2020 in some form.</p> <p>Although we have many results to celebrate where student learning has accelerated, there are still issues with some students who have moved but still remain WELL BELOW or BELOW. Although these numbers are not excessive the targeted actions for 2019 will include:</p> <ul style="list-style-type: none"> <li>● ALIM</li> <li>● E.S.O.L. support group for a large group of students with English as a second or other language.</li> <li>● Cross grouping for Mathematics</li> <li>● STEPS for students with Dyslexia</li> <li>● Off site tutoring for some students (parent funded)</li> </ul>



also provide extra support.

- Programme focused on individual learning and achievements of children and provides specific feedback and forward for both teacher and student.
- Assessment of students using IKAN, GLOSS, Harvey Basic Facts tests and in-class work.
- A focus on basic facts acquisition.
- Teacher modelling is an essential component in this programme.
- Children made aware and involved in the co-construction of learning intentions and success criteria.
- Use of quality appropriate and specific exemplars.
- Analysis of data and professional discussions in staff meetings.

student learning has accelerated, there are still issues with some students who have moved but still remain WELL BELOW or BELOW.

- Small group sessions daily for target students.

- Reading Recovery
- Teacher Aide input for funded students (ORS, HLN, ETC.)
- Teacher Aide support for students who need extra input who have moderate learning needs.
- Applications will be made to RTLB and RTLIT for students with learning needs.

- Level awareness and next steps learning is a key component.
- Open discussions and moderation to support all and keep consistency.

### Planning for next year:

We are applying for P.L.D. support for our school from Term Three when the new funding round becomes available.

#### P.L.D. PLAN

**Our Focus Areas:-** Our focus areas for 2020 are the implementation of the **Digital Technologies Curriculum**. We hope to initiate this by incorporating **Paula Jamieson's** Play, Make, Create pedagogical ideas with **Geoff Bentley's** support.

**Collaborative Practices** will continue as a focus across our school, led by our **Within School Leaders; Paula Dunton and Nanette Lister**.

We will start our journey with **PB4L**. Lead teachers will be appointed, data will be gathered and the community will be brought on board.

The areas we want to continue to develop and evolve as a whole staff are our **Tamahere Rocks and our Tamahere Learner (Localised Curriculum)**. Curriculum support in the following areas will need to occur for all staff, specifically our new staff; **TMCS Writing and Spelling, Mathematics, Te Reo & Tikanga Maori**, and **Environmental Education**. **Mindfulness** and **Growth Mindset** will continue to be priorities.

## **Results For All Target Students 2019**

### **Reading**

<b>Data Summary for Reading END OF YEAR</b>			
<b><u>Well Below</u></b>	4	9%	
<b><u>Below</u></b>	11	25%	
<b><u>Wobbly At</u></b>	14	32%	66% At or Above
<b><u>At</u></b>	9	20%	
<b><u>Above</u></b>	6	14%	
<b><u>Total of students:</u></b>	48 including any who have left or were not here in T4.	100%	
<b><u>Students who have left</u></b>	3 during the year		
One student had no data for Term Four as they were overseas	1		
Students added since the start of the year:			
<b><u>Well Below</u></b>	0		
<b><u>Below</u></b>	4		
<b><u>Wobbly At</u></b>	0		

<b>At</b>	0		
<b>Above</b>	0		
	4		
Total including new students and students who have left:	52		

### **Writing**

<b><u>Data Summary for Writing END OF YEAR</u></b>			
<b><u>Well Below</u></b>	7	8%	
<b><u>Below</u></b>	27	32%	
<b><u>Wobbly At</u></b>	32	38%	59% At or Above
<b><u>At</u></b>	18	21%	
<b><u>Above</u></b>	0	0%	
<b><u>Total of students:</u></b>	84		
<b><u>Students who have left</u></b>	5 during the year		
One student had no data for Term Four as they were overseas	0		

Students added since the start of the year:			
<b>Well Below</b>	0		
<b>Below</b>	7		
<b>Wobbly At</b>	0		
<b>At</b>	3		
<b>Above</b>	0		
	10		
Total including new students and students who have left:	99		

### **Maths**

<b>Data Summary for Maths END OF YEAR</b>			
<b>Well Below</b>	4	8%	
<b>Below</b>	20	41%	
<b>Wobbly At</b>	0	0%	51% At or Above
<b>At</b>	22	45%	
<b>Above</b>	3	6%	
<b>Total of students:</b>	49	100%	

<b><u>Students who have left</u></b>	2		
One student had no data for Term Four as they were overseas	1		
Students added since the start of the year:			
<b><u>Well Below</u></b>	0		
<b><u>Below</u></b>	5		
<b><u>Wobbly At</u></b>	0		
<b><u>At</u></b>	10		
<b><u>Above</u></b>	0		
	15		
Total including new students and students who have left:	67		

**General Observations:**

Going forward into 2020, we are able to carefully analyse which students need support and in which areas. When the data is broken down a little further, it is evident that included in our data are students with special needs that require extra interventions to

accelerate their learning. E.S.O.L.- seven students for 2020 that are Below or Well Below. Special Needs- five students for 2020 that are Below or Well Below. At a rough count, there are approximately four students with confirmed Dyslexia. Bear in mind that there will be others who have Dyslexia but are not formally identified as yet.

### Reading

- 23 students moved from being BELOW to At or Wobbly At during the year.
- Six students moved from being BELOW to Above by the end of the year.

### Writing

- 51 students moved from being BELOW to At or Wobbly At during the year.

### Maths

- 32 students moved from being BELOW to At or Wobbly At during the year.
- Three students moved from being BELOW to Above by the end of the year.

### Maori Target Students 2019

- **Red indicates O.T.J. at the end of 2018 or start of 2019**
- **Black indicates O.T.J. at the end of 2019**

<u>Name</u>	<u>Year Level</u>				
		<u>Reading</u>	<u>Writing</u>	<u>Maths</u>	<u>Comments</u>
IC	1	<b>Below At</b>	<b>Below Below</b>		
FE	1	<b>Below Below</b>	<b>Below Below</b>	<b>Below Below</b>	<b>Applied for R.T.L.B. Waiting to go on Reading Recovery.</b>

OD	1		<b>Below Wobbly At</b>		<b>Is having Speech Language therapy support.</b>
UI	1	<b>Below Above</b>	<b>Below At</b>	<b>Below Below</b>	
BP	2			<b>Below At</b>	
XQ- added in T3	2			<b>Below Below</b>	
LS	2		<b>Below Well Below</b>		<b>R.T.L.B. for Term One. Significant Teacher Aide input.</b>
UH	3	<b>Below Wobbly At</b>	<b>Below At</b>	<b>Below At</b>	<b>STEPS programme four times a week.</b>
LI- left	3				
KX	3	<b>Below Wobbly At</b>	<b>Below Wobbly At</b>	<b>Below Well Below</b>	<b>STEPS programme four times a week.</b>
GE	4		<b>Below Below</b>	<b>Below At</b>	<b>STEPS programme four times a week.</b>
AI	4			<b>Below</b>	



				At	
KS-left	4				
IE	5		Below Below	Below At	STEPS programme four times a week.
EN	5	Below Wobbly At	Below Below	Below Below	STEPS programme four times a week.
CQ- added in T3	5		Below Below		STEPS programme four times a week.
KT	5		Below Below		SPELD support external to the school. Has access to the STEPS programme too.
DX-left	5				
DF-left	6				Year Six- has moved to Intermediate School.
FI- added in T3	6			Below At	Year Six- has moved to Intermediate School.
SN- added in T3	6			Below At	Year Six- has moved to Intermediate School.

<b>ES</b>	<b>6</b>		<b>Below Wobbly At</b>		<b>Year Six- has moved to Intermediate School.</b>
		<b>6 BELOW OR WELL BELOW at the start of 2019</b>	<b>13 BELOW OR WELL BELOW at the start of 2019</b>	<b>12 BELOW OR WELL BELOW at the start of 2019</b>	
		<b>Wobbly At, At or Above= 83% BELOW 17% at the end of 2019</b>	<b>Wobbly At, At or Above= 38% BELOW or WELL BELOW 62% at the end of 2019</b>	<b>Wobbly At, At or Above= 58% BELOW 42% at the end of 2019</b>	