

TAMAHERE MODEL COUNTRY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1976
Principal:	Waveney Parker
School Address:	37 Devine Road, Tamahere
School Postal Address:	Devine Road RD 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	Term Expires/ Expired
Jeremy Waters	Chairperson	Elected	Jun 2022
Ian Potter	Parent Rep	Elected	Jun 2022
Owen Culliney	Parent Rep	Elected	Jun 2022
Jim Mercer	Parent Rep	Elected	Nov 2023
Liz Donovan	Parent Rep	Elected	Nov 2023
David Palmer	Parent Rep	Elected	Nov 2023
Sharon Calvert	Parent Rep	Co-opted	Nov 2023
Kate Searancke	Parent Rep	Elected	Resigned Nov 2020
Angie Millar	Parent Rep	Elected	Nov 2020
Ingrid ter Beek	Parent Rep	Elected	Nov 2020
Vanessa Parker	Parent Rep	Elected	Nov 2020
Annette Howard	Staff Rep	Appointed	Jun 2022

Accountant / Service Provider: Education Services Ltd

TAMAHERE MODEL COUNTRY SCHOOL

Annual Report - For the year ended 31 December 2020

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Tamahere Model Country 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.

Jeremy Scott Waters

Full Name of Board Chairperson

Joan Waverley Anne Park

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

31/5/21

Date:

31 May 2021

Date:

Tamahere Model Country School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	3,381,498	3,073,472	3,033,140
Locally Raised Funds	3	478,302	418,325	525,154
Interest income		1,051	3,499	3,923
International Students	4	15,641	25,217	24,527
		<u>3,876,492</u>	<u>3,520,513</u>	<u>3,586,744</u>
Expenses				
Locally Raised Funds	3	277,724	121,221	227,954
International Students	4	806	-	-
Learning Resources	5	2,571,565	2,431,323	2,407,464
Administration	6	249,257	250,423	251,117
Finance		1,756	-	1,294
Property	7	631,147	649,699	677,283
Depreciation	8	79,931	64,990	79,923
Loss on Disposal of Property, Plant and Equipment		-	-	1,116
Amortisation of Intangible Assets		1,000	-	1,000
		<u>3,813,186</u>	<u>3,517,656</u>	<u>3,647,151</u>
Net Surplus / (Deficit) for the year		63,306	2,857	(60,407)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>63,306</u></u>	<u><u>2,857</u></u>	<u><u>(60,407)</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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		1,430,272	1,430,270	1,471,805
Total comprehensive revenue and expense for the year		63,306	2,857	(60,407)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	18,874
Equity at 31 December	24	1,493,578	1,433,127	1,430,272
Retained Earnings		1,493,578	1,433,127	1,430,272
Equity at 31 December		1,493,578	1,433,127	1,430,272

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	366,564	214,858	220,136
Accounts Receivable	10	199,105	209,356	209,356
GST Receivable		12,665	14,980	14,980
Prepayments		13,111	18,997	18,997
Inventories	11	74,745	79,909	79,909
		<u>666,190</u>	<u>538,100</u>	<u>543,378</u>
Current Liabilities				
Accounts Payable	13	243,820	220,551	220,547
Borrowings - Due in one year	14	10,098	-	-
Revenue Received in Advance	15	30,195	65,864	65,864
Provision for Cyclical Maintenance	16	38,032	-	39,270
Finance Lease Liability - Current Portion	17	10,389	9,878	9,879
Funds held for Capital Works Projects	18	46,418	-	20,206
		<u>378,952</u>	<u>296,293</u>	<u>355,766</u>
Working Capital Surplus/(Deficit)		287,238	241,807	187,612
Non-current Assets				
Property, Plant and Equipment	12	1,242,877	1,190,673	1,252,961
Intangible Assets		35,500	36,500	36,500
Work in Progress		3,822	-	-
		<u>1,282,199</u>	<u>1,227,173</u>	<u>1,289,461</u>
Non-current Liabilities				
Borrowings - Due beyond one year	14	37,868	-	-
Provision for Cyclical Maintenance	16	26,402	24,174	35,122
Finance Lease Liability	17	11,589	11,679	11,679
		<u>75,859</u>	<u>35,853</u>	<u>46,801</u>
Net Assets		<u>1,493,578</u>	<u>1,433,127</u>	<u>1,430,272</u>
Equity		<u>1,493,578</u>	<u>1,433,127</u>	<u>1,430,272</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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		794,300	664,624	614,704
Locally Raised Funds		471,618	419,650	521,105
International Students		(25,968)	25,217	42,658
Goods and Services Tax (net)		7,838	-	3,475
Payments to Employees		(585,202)	(512,797)	(584,876)
Payments to Suppliers		(566,886)	(595,092)	(551,517)
Cyclical Maintenance Payments in the year		-	(7,678)	(79,848)
Interest Paid		(1,756)	-	(1,294)
Interest Received		1,051	3,499	3,936
Net cash from/(to) Operating Activities		94,995	(2,577)	(31,657)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(62,430)	(2,701)	(66,805)
Net cash from/(to) Investing Activities		(62,430)	(2,701)	(66,805)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	18,874
Finance Lease Payments		(7,907)	-	(3,599)
Loans Received/ Repayment of Loans		47,966	-	-
Funds Held for Capital Works Projects		73,804	-	-
Net cash from/(to) Financing Activities		113,863	-	15,275
Net increase/(decrease) in cash and cash equivalents		146,428	(5,278)	(83,187)
Cash and cash equivalents at the beginning of the year	9	220,136	220,136	303,323
Cash and cash equivalents at the end of the year	9	366,564	214,858	220,136

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 2020

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 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 16.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment except for 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	40 years
Furniture and Equipment	10 years
Information and Communication	3 years
Library Resources	12.5% diminishing value
Leased assets held under a Finance Lease	Term of Lease

l) Intangible Assets

Software costs

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

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.

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 and finance leases

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 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	678,719	588,020	550,917
Teachers' Salaries Grants	2,186,816	2,027,151	2,027,151
Use of Land and Buildings Grants	393,047	381,697	381,697
Other MoE Grants	122,916	76,604	73,375
	<u>3,381,498</u>	<u>3,073,472</u>	<u>3,033,140</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$15,834 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	161,655	125,800	137,298
Activities	127,492	(1,324)	99,074
Trading	37,925	57,998	48,776
Fundraising	15,276	20,000	27,610
Other Revenue	35,293	54,452	48,876
Asc / Bsc	100,661	161,399	163,520
	<u>478,302</u>	<u>418,325</u>	<u>525,154</u>
Expenses			
Activities	140,781	-	90,244
Trading	35,819	23,501	44,289
Fundraising (Costs of Raising Funds)	6,584	-	5,832
Other Locally Raised Funds Expenditure	2,784	-	-
Asc / Bsc	91,756	97,720	87,589
	<u>277,724</u>	<u>121,221</u>	<u>227,954</u>
<i>Surplus for the year Locally raised funds</i>	<u>200,578</u>	<u>297,104</u>	<u>297,200</u>

4. International Student Revenue and Expenses

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	1	2	2
	<u>2020</u>	<u>2020</u>	<u>2019</u>
	Actual	Budget	Actual
	\$	\$	\$
Revenue			
International Student Fees	15,641	25,217	24,527
Expenses			
International student levy	806	-	-
	<u>806</u>	<u>-</u>	<u>-</u>
<i>Surplus for the year International Students'</i>	<u>14,835</u>	<u>25,217</u>	<u>24,527</u>

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	53,846	67,021	51,351
Library Resources	1,605	1,600	1,776
Employee Benefits - Salaries	2,455,677	2,307,757	2,291,320
Staff Development	26,760	22,027	41,288
Information Communication Technology	33,677	32,918	21,729
	<u>2,571,565</u>	<u>2,431,323</u>	<u>2,407,464</u>

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,924	5,000	5,042
Board of Trustees Fees	4,191	6,150	5,183
Board of Trustees Expenses	4,158	5,200	3,616
Communication	3,550	6,484	4,891
Consumables	28,323	27,000	27,718
Other	24,069	25,307	18,197
Employee Benefits - Salaries	158,950	157,786	160,217
Insurance	14,947	12,996	14,570
Service Providers, Contractors and Consultancy	4,145	4,500	11,683
	<u>249,257</u>	<u>250,423</u>	<u>251,117</u>

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	64,237	58,544	60,915
Cyclical Maintenance Expense	(9,958)	16,500	16,560
Grounds	39,876	41,017	55,816
Heat, Light and Water	52,254	44,608	55,348
Rates	234	1,000	222
Repairs and Maintenance	6,627	25,196	24,550
Use of Land and Buildings	393,047	381,697	381,697
Security	6,843	6,732	7,271
Employee Benefits - Salaries	77,987	74,405	74,904
	<u>631,147</u>	<u>649,699</u>	<u>677,283</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 nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	26,608	21,031	25,863
Furniture and Equipment	30,008	24,596	30,248
Information and Communication Technology	8,919	8,258	10,155
Leased Assets	11,085	8,243	10,137
Library Resources	3,311	2,862	3,520
	<u>79,931</u>	<u>64,990</u>	<u>79,923</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	50	-	50
Bank Current Account	234,877	192,623	98,961
Bank Call Account	131,637	22,235	121,125
Cash and cash equivalents for Statement of Cash Flows	<u>366,564</u>	<u>214,858</u>	<u>220,136</u>

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

Of the \$366,564 Cash and Cash Equivalents \$46,418 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	17,732	59,838	59,838
Teacher Salaries Grant Receivable	181,373	149,518	149,518
	<u>199,105</u>	<u>209,356</u>	<u>209,356</u>
Receivables from Exchange Transactions	17,732	59,838	59,838
Receivables from Non-Exchange Transactions	181,373	149,518	149,518
	<u>199,105</u>	<u>209,356</u>	<u>209,356</u>

11. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,844	991	991
Uniforms	72,901	78,918	78,918
	<u>74,745</u>	<u>79,909</u>	<u>79,909</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	162,385	-	-	-	-	162,385
Building Improvements	849,515	50,490	-	-	(26,608)	873,397
Furniture and Equipment	179,908	6,234	-	-	(30,008)	156,134
Information and Communication Tech	13,860	-	-	-	(8,919)	4,941
Leased Assets	22,663	11,239	-	-	(11,085)	22,817
Library Resources	24,630	1,884	-	-	(3,311)	23,203
Balance at 31 December 2020	1,252,961	69,847	-	-	(79,931)	1,242,877

The net carrying value of equipment held under a finance lease is \$22,817 (2019: \$22,663)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	162,385	-	162,385
Building Improvements	1,086,600	(213,203)	873,397
Furniture and Equipment	654,571	(498,437)	156,134
Information and Communication	244,404	(239,463)	4,941
Leased Assets	61,418	(38,601)	22,817
Library Resources	145,506	(122,303)	23,203
Balance at 31 December 2020	2,354,884	(1,112,007)	1,242,877

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	162,385	-	-	-	-	162,385
Building Improvements	865,368	10,010	-	-	(25,863)	849,515
Furniture and Equipment	167,286	42,869	-	-	(30,248)	179,908
Information and Communication Tech	16,637	7,378	-	-	(10,155)	13,860
Leased Assets	13,444	19,357	-	-	(10,137)	22,663
Library Resources	22,719	6,547	(1,116)	-	(3,520)	24,630
Balance at 31 December 2019	1,247,839	86,161	(1,116)	-	(79,923)	1,252,961

The net carrying value of equipment held under a finance lease is \$22,663 (2018: \$13,444)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	162,385	-	162,385
Building Improvements	1,036,110	(186,595)	849,515
Furniture and Equipment	648,337	(468,429)	179,908
Information and Communication	244,404	(230,544)	13,860
Leased Assets	50,179	(27,516)	22,663
Library Resources	143,622	(118,992)	24,630
Balance at 31 December 2019	2,285,037	(1,032,076)	1,252,961

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	49,309	62,960	62,956
Accruals	6,893	-	-
Employee Entitlements - Salaries	181,373	152,916	152,916
Employee Entitlements - Leave Accrual	6,245	4,675	4,675
	<u>243,820</u>	<u>220,551</u>	<u>220,547</u>
Payables for Exchange Transactions	243,820	220,551	220,547
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>243,820</u>	<u>220,551</u>	<u>220,547</u>

The carrying value of payables approximates their fair value.

14. Borrowings

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due in One Year	10,098	-	-
Due Beyond One Year	37,868	-	-
	<u>47,966</u>	<u>-</u>	<u>-</u>

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income Received in Advance	30,195	65,864	65,864
	<u>30,195</u>	<u>65,864</u>	<u>65,864</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	74,392	7,674	137,680
Increase to the Provision During the Year	18,970	16,500	16,560
Adjustment to the Provision	(28,928)	-	-
Use of the Provision During the Year	-	-	(79,848)
Provision at the End of the Year	<u>64,434</u>	<u>24,174</u>	<u>74,392</u>
Cyclical Maintenance - Current	38,032	-	39,270
Cyclical Maintenance - Term	26,402	24,174	35,122
	<u>64,434</u>	<u>24,174</u>	<u>74,392</u>

17. 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 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	11,924	9,878	9,879
Later than One Year and no Later than Five Years	12,374	11,679	11,679
	<u>24,298</u>	<u>21,557</u>	<u>21,558</u>

18. Funds Held (Owed) for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
MOE 5YA - Wastewater System	<i>completed</i>	169	-	(169)	-	-
MOE 5YA - Water Tanks	<i>completed</i>	11,588	-	(11,588)	-	-
MOE 5YA - Sewerage Upgrade	<i>completed</i>	1,101	-	(1,101)	-	-
Spec Needs Modifications	<i>completed</i>	10,161	-	(10,161)	-	-
Electricity & Resource Upgrade	<i>completed</i>	(2,813)	2,813	-	-	-
Paving and Decking Replacement	<i>in progress</i>	-	17,524	-	-	17,524
ILE Rebuild	<i>in progress</i>	-	28,894	-	-	28,894
Totals		<u>20,206</u>	<u>49,231</u>	<u>(23,019)</u>	<u>-</u>	<u>46,418</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	46,418
Funds Due from the Ministry of Education	-
	<u>46,418</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
MOE 5YA - Wastewater System	<i>in progress</i>	-	169	-	-	169
MOE 5YA - Water Tanks	<i>in progress</i>	-	11,588	-	-	11,588
MOE 5YA - Sewerage Upgrade	<i>in progress</i>	-	1,101	-	-	1,101
Spec Needs Modifications	<i>in progress</i>	-	10,161	-	-	10,161
Electricity & Resource Upgrade	<i>in progress</i>	-	-	(2,813)	-	(2,813)
Totals		<u>-</u>	<u>23,019</u>	<u>(2,813)</u>	<u>-</u>	<u>20,206</u>

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 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.

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,191	5,183
Full-time equivalent members	0.12	0.22
<i>Leadership Team</i>		
Remuneration	387,328	365,749
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>391,519</u>	<u>370,932</u>
Total full-time equivalent personnel	<u>3.12</u>	<u>3.22</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:

	2020 Actual \$000	2019 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	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	1.00	2.00
110 - 120	2.00	-
	<u>3.00</u>	<u>2.00</u>

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 member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

22. 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.

23. Commitments

(a) Capital Commitments

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

\$19,471 contract for the Paving and Decking Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$17,524 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$52,879 contract for the Electrical and Plumbing as agent for the Ministry of Education. This project is fully funded by the Ministry. No funds have been received or spent on this project to date. This project has been approved by the Ministry.

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2020 Actual \$	2019 Actual \$
No later than One Year	6,045	6,045
Later than One Year and No Later than Five Years	6,045	12,090
Later than Five Years	-	-
	<u>12,090</u>	<u>18,135</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 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.

25. 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	366,564	214,858	220,136
Receivables	199,105	209,356	209,356
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>565,669</u>	<u>424,214</u>	<u>429,492</u>

Financial liabilities measured at amortised cost

Payables	243,820	220,551	220,547
Borrowings - Loans	47,966	-	-
Finance Leases	21,978	21,557	21,558
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>313,764</u>	<u>242,108</u>	<u>242,105</u>

26. Events After Balance Date

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

27. Comparatives

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF TAMAHERE MODEL COUNTRY SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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 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*.

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

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

Basis 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 for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the 2020 Analysis of Variance and Kiwisport Reports, 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
Hamilton, New Zealand

School Name:	Tamahere Model Country School	School Number:	1976
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2020 Analysis of Variance

<u>Strategic Aim:</u>	<ol style="list-style-type: none"> 1. Strategic goal: To build staff capability and sustainability through living our Vision. 2. <i>Supporting students and teachers to make 'good' learning possible.</i> 3. Strategic goal: To build student capability, achievement, resilience and collaboration. 4. <i>Kia maia, kia manaaki, kia kotahi.</i>
<u>Annual Aim:</u>	<ul style="list-style-type: none"> ● To raise overall achievement in Literacy & Numeracy and all learning areas at Tamahere Model Country School with a collaborative inquiry approach. ● To provide a range of quality inquiry teaching & learning experiences to inspire and raise achievement in all Learning Areas. Using student agency and integration ● To Enhance & honour a robust nurturing & healthy school culture. ● To integrate and normalise things Maori, for our Maori tamariki and all students. ● To celebrate and embrace student achievement data from the ground roots up. ● To develop our new T.M.C.S. Learning implementation with Localised Curriculum.
<u>Target:</u>	<p><u>Reading 2020</u></p> <p><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 AT by the end of the year.</p> <p><u>Year 1-</u> 1 students are in this cohort who are B or WB.</p>

Year 2- 10 students are in this cohort who are B or WB.

Year 3- 5 students are in this cohort who are B or WB.

Year 4 – 1 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- 5 students are in this cohort who are B or WB.

In total including Maori students, there are 26 target students in READING. There were 48 reading target students in 2019.

Maori Target 2020

There are 4 students we are targeting who are Maori. The target for these students is the same as the target for all students. These students are included in the main totals too.

Year One- 0 students who are B or WB

Year Two- 2 students who are B or WB

Year Three- 1 student who is B or WB

Year Four- 0 students who are B or WB

Year Five- 0 students who are B or WB

Year Six- 1 student who is B or W

Writing 2020

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

Year 2- 10 students are in this cohort who are B or WB.

Year 3- 4 students are in this cohort who are B or WB.

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

Year 5 –14 students are in this cohort who are B or WB.

Year 6 – 26 students are in this cohort who are B or WB.

In total including Maori students, there are 60 target students in WRITING. In 2019 we had 85 writing target students.

Maori Target 2020

There are 9 students we are targeting who are Maori. The target for these students is the same as the target for all students. These students are included in the main totals too.

Year One- 0 students who are B or WB

Year Two- 3 students who are B or WB

Year Three- 1 student who is B or WB

Year Four- 0 students who are B or WB

Year Five- 1 student who is B or WB

Year Six- 4 students who are B or WB

Maths 2020

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- 0 students are in this cohort who are B or WB.

Year 2- 8 students are in this cohort who are B or WB.

Year 3- 16 students are in this cohort who are B or WB.

Year 4 –12 students are in this cohort who are B or WB.

Year 5 –7 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 46 target students in MATHS. In 2019 we had 50 target students for Maths.

Maori Target 2020

There are 6 students we are targeting who are Maori. The target for these students is the same as the target for all students. These students are included in the main totals too.

Year One- 0 students who are B or WB

Year Two- 2 students who are B or WB

Year Three- 3 students who are B or WB

Year Four- 1 student who is B or WB

Year Five- 0 students who are B or WB

Year Six- 0 students who are B or WB

NOTE: During the year the number 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 2019 and the start of 2020 data. The data came from end of year reports as well as testing and observations from the start of 2020.

<u>Actions</u> <u>What did we do?</u>	<u>Outcomes</u> <u>What happened?</u>	<u>Reasons for the variance</u> <u>Why did it happen?</u>	<u>Evaluation</u> <u>Where to next?</u>
<ul style="list-style-type: none"> ● Shared the responsibility for supporting students at risk with the wider team. ● Teaching, using best practice models and programmes to raise student achievement. ● Sharing & support across staff and across Syndicates. ICT Support. ● Teachers sharing ideas and resources at syndicate and full staff meetings. ● Analysis of data and professional discussions, full staff meetings & syndicates discussions. ● Parents were made aware of any students who were on the target 	<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>	<ul style="list-style-type: none"> ● This year we have not had the support of the MOE funded ALIM programme. This saw huge growth in a cohort of learners who needed a boost in their learning for Maths. This has been noticed and we want to implement a programme similar to this model in 2021. ● Funding support for special needs & abilities student opportunities. ● Teaching, using best practice models and programmes to raise student achievement. ● Programme focused on individual needs of children by providing specific feedback, feed forward formative assessment. 	<p>ALIM or a similar model will hopefully continue for 2021 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.</p> <p>For 2020 will include:</p> <ul style="list-style-type: none"> ● ALIM ● E.S.O.L. support group for a large group of students with English as a second or other language. ● Cross grouping for Mathematics ● STEPS for students with Dyslexia. ● Using the C.O.L. staff, we plan to target

list to enable them to 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

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.

- Teacher modelling utilised.
- Specific monitoring of special needs and abilities.
- Small group sessions daily for target students.

learning in the areas we need to accelerate learning.

- We are considering providing extra support for Maths for the current Year Four and Five learners who will be in the Senior School.
- Off site tutoring for some students (parent funded)
- 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.

discussions in staff meetings.

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

Planning for next year:

Our Focus Areas:- Our core PLD focus for all ages in our school is **Learning for Learning** facilitated by **Jo Wilson - What does good look like for our school? What do students and teachers need to make good learning possible? Collaborative Practices** will continue as a thread. **Mindfulness** will be explored through the Mindfulness Education Group with staff following their programme.

The areas we want to continue to develop and evolve with and help support our new staff in are; **Gaye Byers – Writing and Spelling, Mathematics - Bruce Moody, Te Reo & Tikanga Maori, Inquiry Learning, e-learning** and **Environmental Education. Focus groups** will again be used to help facilitate learning and development in different areas.

Results For All Target Students 2020

Reading

At the start of Term One, there were 26 students who were identified as Below or Well Below including four Maori students. At the end of Term Three there were 60 students identified as Below or Well Below including 10 Maori students.

<u>Data Summary for Reading (from Term Three)</u>			<u>End of Year Results 2020 - 60 students. These numbers differ from the start of the year numbers.</u>			<u>Data Summary for Reading END OF YEAR 2020 based on the original numbers from Term One only.</u>		
Accelerated Progress	13	22%	Well Below	3	5%	Accelerated Progress	14	54%
Normal Progress	22	37%	Below	27	45%	Normal Progress	5	19%
No noticeable progress at this stage or slow progress	22	37%	At	9	15%	No noticeable progress at this stage or slow progress	6	23%
New students so no data from the previous year available	1	2%	Wobbly At	15	25%	Students who have left	1	4%
Students who have left	2	3%	Above	3	5%	20% of the 25 original students have moved from BELOW to either Wobbly At, At or Above.		

Students who have already met the curriculum standard for the E.O.Y. = 5 students or 8% Students one phase away from AT= 14 students or 23% Students who are AT/ABOVE or one phase from AT= 19 students or 32%	Left	3						
	These results are based on all students including those who were added in Term 2, 3 and 4.							

Writing

At the start of Term One, there were 60 students who were identified as Below or Well Below including 10 Maori students. At the end of Term Three there were 99 students identified as Below or Well Below including 14 Maori students.

<u>Data Summary for Writing students (from Term Three)</u>			<u>End of Year Results 2020 - 99 students. These numbers differ from the start of the year numbers.</u>			<u>Data Summary for Writing END OF YEAR 2020 based on the original numbers from Term One only.</u>		
Accelerated Progresses	11	11%	Well Below	2	2%	Accelerated Progress	21	35%

Normal Progress	31	31%		Below	67	68%	Normal Progress	17	28%
No noticeable progress at this stage or slow progress	55	56%		At	9	9%	No noticeable progress at this stage or slow progress	21	35%
New students so no data from the previous year available	1	1%		Wobbly At	20	20%	Students who have left	1	2%
Students who have left	1	1%		Above	0	0%	23% of the 60 original students have moved from BELOW to either Wobbly At, At or Above.		

Students who have already met the curriculum standard for the E.O.Y. = 0 students or 0%									
Students one phase away from AT= 51 students or 52%									
Students who are AT/ABOVE or one phase from AT= 51 students or 52%			Left	1				1%	
			These results are based on all students including those who were added in Term 2, 3 and 4.						

Maths

At the start of Term One, there were 46 students who were identified as Below or Well Below including seven Maori students. At the end of Term Three there were 64 students identified as Below or Well Below including 11 Maori students.

<u>Data Summary for Maths students (from Term Three)</u>			<u>End of Year Results 2020 - 64 students. These numbers differ from the start of the year numbers.</u>			<u>Data Summary for Maths END OF YEAR 2020 based on the original numbers from Term One only.</u>		
Accelerated Progress	36	55%	Well Below	5	8%	Accelerated Progress	12	26%

<p>Normal Progress</p>	<p>N.B. Due to Maths being divided into Early and At levels, this means we have only collated those who have made one sublevel shift as being accelerated for the six month period from end of 2019, or stayed the same if they have not made 1 sub level progress.</p>			<p>Below</p>	<p>43</p>	<p>67%</p>		<p>Normal Progress</p>	<p>33</p>	<p>70%</p>
<p>No noticeable progress at this stage or slow progress</p>	<p>27</p>	<p>42%</p>		<p>At</p>	<p>15</p>	<p>23%</p>		<p>No noticeable progress at this stage or slow progress</p>	<p>2</p>	<p>4%</p>

New students so no data from the previous year available	0	0%	Wobbly At	0	0%	21% of the original students have moved from BELOW to either Wobbly At, At or Above.		
Students who have left	1	2%	Above	0	0%			
Students who have already met the curriculum standard for the E.O.Y. = 0 students or 0%			Left	1	2%			
Students one phase away from AT= 37 students or 66% (Y1's not included).								
Students who are AT/ABOVE or one phase from AT= 37 students or 66%								
			These results are based on all students including those who were added in Term 2, 3 and 4.					

General Observations:

Going forward into 2021, 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.- nine students for 2021 that are Below or Well Below. Verified Special Needs- 11 students for 2020 that are Below or Well Below. At a rough count, there are approximately 10 students with confirmed Dyslexia. Bear in mind that there will be others who have Dyslexia but are not formally identified as yet.

Maori Target Students 2020

	Yellow= is BELOW in all three areas.			Students Who are BELOW and WELL BELOW	End of 2020 Results		Students Who are BELOW and WELL BELOW	End of 2020 Results		Students Who are BELOW and WELL BELOW	End of 2020 Results	
Names	Notes	Year	<u>Ethnic Group</u>	<u>Reading OTJ</u>			<u>Writing OTJ</u>			<u>Maths OTJ</u>		
BH		2	Māori				Below	Level 1P	Wobbly At	Below	Early Level One	Below
CL		2	Māori	Below	Level 12	Below	Below	Late Level 1B	Below			
DE		2	Māori	Below	Level 12	Below	Below	Late Level 1B	Below	Below	Early Level One	Below
CN		3	Māori							Below	Early Level Two	At
HT		3	Māori							Below	At Level One	Below
PW		3	Māori							Below	Early Level	At

											Two	
RK		3	Māori	Below	Level 17	Below	Well Below	Level 1A	Below			
WJ		4	Māori							Well Below	At Level One	Well Below
DF		5	Māori				Below	Level 2P	Below			
DH		6	Māori				Below	Level 3P	Wobbly At			
MD		6	Māori				Below	Level 3B	Below	Below	Early Level Three	Below
PB		6	Māori	Below	9.5-10.5	Below	Below	Level 3B	Below			
SC		6	Māori				Below	Level 2A	Well Below			
SJ		6	Māori				Below	Level 3B	Below			

Tamahere Model Country School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$6,397 (excluding GST). The funding was spent on sporting endeavours.