

# NGATI TOA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2928
<b>Principal:</b>	Kaye Brunton
<b>School Address:</b>	Piko Street, Titahi Bay
<b>School Postal Address:</b>	Piko Street, Titahi Bay, Porirua, 5022
<b>School Phone:</b>	04 236 7785
<b>School Email:</b>	office@ngatittoa.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Charles Ryman	Chairperson	Elected	May 2023
Kaye Brunton	Principal	ex Officio	
Trina Kapene	Parent Rep	Elected	May 2023
Sasha Chadwick	Parent Rep	Elected	May 2023
Eugene Perano	Parent Rep	Elected	May 2023
Rob Egan	Parent Rep	Elected	May 2023
Chalajia Taukamo-Mataroa	Parent Rep	Co-opted	May 2023
Glen Robinson	Staff Rep	Elected	May 2023
Jarom Hippolite	Other	Co-opted	Retired 16/11/2020

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

# NGATI TOA SCHOOL

Annual Report - For the year ended 31 December 2020

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# Ngati Toa 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.

Charles Thomas Allan Ryan  
Full Name of Board Chairperson

C. Ryan  
Signature of Board Chairperson

Date: 25/5/21

Kaye Margaret Brunton  
Full Name of Principal

K. Brunton  
Signature of Principal

Date: 25/5/21

**Ngati Toa School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	1,586,058	1,306,277	1,393,878
Locally Raised Funds	3	39,703	35,500	83,191
Interest income		425	-	2,594
Other Revenue		2,570	-	-
		<u>1,628,756</u>	<u>1,341,777</u>	<u>1,479,663</u>
<b>Expenses</b>				
Locally Raised Funds	3	15,939	25,690	28,383
Learning Resources	4	1,096,812	916,330	979,798
Administration	5	81,875	81,268	84,691
Finance		1,178	402	1,002
Property	6	422,601	291,136	337,481
Depreciation	7	36,009	30,697	41,575
Loss on Disposal of Property, Plant and Equipment		-	-	1,117
		<u>1,654,414</u>	<u>1,345,523</u>	<u>1,474,047</u>
<b>Net Surplus / (Deficit) for the year</b>		(25,658)	(3,746)	5,616
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(25,658)</u>	<u>(3,746)</u>	<u>5,616</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.

**Ngati Toa School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		121,511	86,549	110,722
Total comprehensive revenue and expense for the year		(25,658)	(3,746)	5,616
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	5,173
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	23	95,853	82,803	121,511
Retained Earnings		95,853	82,803	121,511
<b>Equity at 31 December</b>		95,853	82,803	121,511

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.

**Ngati Toa School**  
**Statement of Financial Position**

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	71,155	59,267	268,227
Accounts Receivable	9	63,601	83,785	51,814
GST Receivable		1,222	5,368	-
Prepayments		1,511	1,688	916
		<u>137,489</u>	<u>150,108</u>	<u>320,957</u>
<b>Current Liabilities</b>				
GST Payable		-	-	2,215
Accounts Payable	11	75,875	84,635	72,846
Revenue Received in Advance	12	206	-	917
Provision for Cyclical Maintenance	13	7,333	8,571	-
Painting Contract Liability - Current Portion	14	-	-	12,746
Finance Lease Liability - Current Portion	15	6,372	5,505	5,255
Funds held in Trust	16	912	-	2,740
Funds held for Capital Works Projects	17	11,056	-	188,514
		<u>101,754</u>	<u>98,711</u>	<u>285,233</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>35,735</b>	<b>51,397</b>	<b>35,724</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	134,895	97,552	152,311
		<u>134,895</u>	<u>97,552</u>	<u>152,311</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	65,667	64,063	62,000
Finance Lease Liability	15	9,110	2,083	4,524
		<u>74,777</u>	<u>66,146</u>	<u>66,524</u>
<b>Net Assets</b>		<u><u>95,853</u></u>	<u><u>82,803</u></u>	<u><u>121,511</u></u>
<b>Equity</b>		<u><u>95,853</u></u>	<u><u>82,803</u></u>	<u><u>121,511</u></u>

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

**Ngati Toa School**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		443,555	372,290	385,699
Locally Raised Funds		38,138	22,500	93,317
Goods and Services Tax (net)		(3,437)	-	7,503
Funds Administered on Behalf of Third Parties		(1,828)	-	672
Payments to Employees		(283,735)	(189,320)	(235,607)
Payments to Suppliers		(177,472)	(185,614)	(173,084)
Interest Paid		(1,119)	(402)	(1,002)
Interest Received		425	-	2,594
<b>Net cash from/(to) Operating Activities</b>		<b>14,527</b>	<b>19,454</b>	<b>80,092</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(13,980)	(6,000)	(41,937)
<b>Net cash from/(to) Investing Activities</b>		<b>(13,980)</b>	<b>(6,000)</b>	<b>(41,937)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	5,173
Finance Lease Payments		(5,152)	(4,343)	(3,760)
Painting contract payments		(12,746)	(12,746)	(14,105)
Funds Held for Capital Works Projects		(179,721)	-	179,862
<b>Net cash from/(to) Financing Activities</b>		<b>(197,619)</b>	<b>(17,089)</b>	<b>167,170</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(197,072)</b>	<b>(3,635)</b>	<b>205,325</b>
Cash and cash equivalents at the beginning of the year	8	268,227	62,902	62,902
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>71,155</b>	<b>59,267</b>	<b>268,227</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.

# Ngati Toa School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### *Cyclical maintenance*

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

#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

## **j) Investments**

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

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

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Furniture and Equipment	5 - 10 years
Information and Communication	5 years
Library Resources	8 years
Building Improvements	20 years
Leased assets held under a Finance Lease	Term of Lease

## **l) Intangible Assets**

### *Software costs*

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

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its 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.

#### **q) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **t) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

**u) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	372,614	317,467	314,681
Teachers' Salaries Grants	855,078	767,761	799,229
Use of Land and Buildings Grants	286,659	166,226	222,466
Resource Teachers Learning and Behaviour Grants	7,270	2,000	7,270
Other MoE Grants	64,437	52,823	50,232
	<u>1,586,058</u>	<u>1,306,277</u>	<u>1,393,878</u>

The school has opted in to the donations scheme for this year. Total amount received was \$24,300.  
Other MOE Grants total includes additional COVID-19 funding totalling \$6,666 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	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	7,716	-	18,547
Bequests & Grants	-	-	22,416
Activities	12,582	18,000	21,439
Trading	6,823	7,500	8,045
Fundraising	5,900	4,500	4,727
Other Revenue	-	-	1,000
Hall	6,682	5,500	7,017
	<u>39,703</u>	<u>35,500</u>	<u>83,191</u>
<b>Expenses</b>			
Activities	5,108	18,990	16,525
Trading	7,779	5,500	8,494
Fundraising (Costs of Raising Funds)	1,687	-	2,226
Hall	1,365	1,200	1,138
	<u>15,939</u>	<u>25,690</u>	<u>28,383</u>
<b>Surplus for the year Locally raised funds</b>	<u>23,764</u>	<u>9,810</u>	<u>54,808</u>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	37,376	27,598	16,985
Library Resources	443	500	-
Employee Benefits - Salaries	1,049,474	872,732	951,447
Staff Development	9,519	15,500	11,366
	<u>1,096,812</u>	<u>916,330</u>	<u>979,798</u>

## 5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,621	5,621	5,458
Board of Trustees Fees	3,570	3,680	2,780
Board of Trustees Expenses	994	1,540	2,694
Communication	2,262	2,100	2,305
Consumables	4,719	7,580	9,382
Operating Lease	126	-	-
Other	10,765	14,270	14,338
Employee Benefits - Salaries	43,948	40,357	38,262
Insurance	1,470	-	1,552
Service Providers, Contractors and Consultancy	8,400	6,120	7,920
	<b>81,875</b>	<b>81,268</b>	<b>84,691</b>

## 6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	7,110	5,300	7,074
Cyclical Maintenance Expense	11,000	10,096	(1,871)
Grounds	1,938	5,600	3,767
Heat, Light and Water	18,081	16,200	22,627
Rates	7,126	9,000	8,833
Repairs and Maintenance	13,671	9,500	5,370
Use of Land and Buildings	286,659	166,226	222,466
Security	2,883	4,722	3,902
Employee Benefits - Salaries	46,368	43,992	42,030
Contractor & Consultancy	27,765	20,500	23,283
	<b>422,601</b>	<b>291,136</b>	<b>337,481</b>

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

## 7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements	2,029	1,830	2,479
Furniture and Equipment	15,639	10,240	13,868
Information and Communication Technology	10,070	11,709	15,858
Leased Assets	7,112	6,001	8,128
Library Resources	1,159	917	1,242
	<b>36,009</b>	<b>30,697</b>	<b>41,575</b>

## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	300	-	300
Bank Current Account	70,202	40,765	263,223
Bank Call Account	653	18,502	4,704
Cash and cash equivalents for Statement of Cash Flows	<u>71,155</u>	<u>59,267</u>	<u>268,227</u>

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

Of the \$71,155 Cash and Cash Equivalents \$14,056 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.

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	3,464	9,279	70
Receivables from the Ministry of Education	1,243	-	-
Banking Staffing Underuse	-	18,488	4,713
Teacher Salaries Grant Receivable	58,894	56,018	47,031
	<u>63,601</u>	<u>83,785</u>	<u>51,814</u>
Receivables from Exchange Transactions	4,707	9,279	70
Receivables from Non-Exchange Transactions	58,894	74,506	51,744
	<u>63,601</u>	<u>83,785</u>	<u>51,814</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	46,069	-	(9,000)	-	(2,029)	35,040
Furniture and Equipment	66,270	8,121	-	-	(15,639)	58,753
Information and Communication Tech	23,187	5,078	-	-	(10,070)	18,194
Leased Assets	8,836	14,394	-	-	(7,112)	16,119
Library Resources	7,949	-	-	-	(1,159)	6,789
<b>Balance at 31 December 2020</b>	<b>152,311</b>	<b>27,593</b>	<b>(9,000)</b>	<b>-</b>	<b>(36,009)</b>	<b>134,895</b>

The net carrying value of equipment held under a finance lease is \$16,119 (2019: \$8,836)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	40,587	(5,547)	35,040
Furniture and Equipment	271,488	(212,735)	58,753
Information and Communication	110,116	(91,922)	18,194
Leased Assets	25,861	(9,742)	16,119
Library Resources	37,823	(31,034)	6,789
<b>Balance at 31 December 2020</b>	<b>485,875</b>	<b>(350,980)</b>	<b>134,895</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	48,549	-	-	-	(2,479)	46,069
Furniture and Equipment	54,757	26,013	(633)	-	(13,868)	66,270
Information and Communication Tech	32,426	6,619	-	-	(15,858)	23,187
Leased Assets	7,671	9,777	(484)	-	(8,128)	8,836
Library Resources	7,437	1,754	-	-	(1,242)	7,949
<b>Balance at 31 December 2019</b>	<b>150,840</b>	<b>44,163</b>	<b>(1,117)</b>	<b>-</b>	<b>(41,575)</b>	<b>152,311</b>

The net carrying value of equipment held under a finance lease is \$8,836 (2018: \$7,671)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	49,587	(3,518)	46,069
Furniture and Equipment	263,367	(197,097)	66,270
Information and Communication	105,717	(82,530)	23,187
Leased Assets	17,128	(8,292)	8,836
Library Resources	37,823	(29,874)	7,949
<b>Balance at 31 December 2019</b>	<b>473,622</b>	<b>(321,311)</b>	<b>152,311</b>

### 11. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	6,078	20,018	15,273
Accruals	5,621	5,299	5,458
Capital Accruals for PPE items	-	-	781
Employee Entitlements - Salaries	58,894	56,018	47,031
Employee Entitlements - Leave Accrual	5,282	3,300	4,303
	<u>75,875</u>	<u>84,635</u>	<u>72,846</u>
Payables for Exchange Transactions	75,875	84,635	72,846
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>75,875</u>	<u>84,635</u>	<u>72,846</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Camp Fees in Advance	-	-	917
Reti Whanau	206	-	-
	<u>206</u>	<u>-</u>	<u>917</u>

### 13. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	62,000	62,538	63,871
Increase to the Provision During the Year	11,000	10,096	-
Adjustment to the Provision	-	-	(1,871)
Provision at the End of the Year	<u>73,000</u>	<u>72,634</u>	<u>62,000</u>
Cyclical Maintenance - Current	7,333	8,571	-
Cyclical Maintenance - Term	65,667	64,063	62,000
	<u>73,000</u>	<u>72,634</u>	<u>62,000</u>

**14. Painting Contract Liability**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Liability	-	-	12,746
Non Current Liability	-	-	-
	-	-	12,746

In 2011 the Board signed an agreement with Programmed Maintenance Services (the contractor) for an agreed programme of work covering a ten year period. The programme provides for one exterior repaint of the Ministry owned buildings in 2011-2013, with regular maintenance in subsequent years. The agreement has an annual commitment of \$19,700. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

**15. Finance Lease Liability**

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	7,110	5,505	5,255
Later than One Year and no Later than Five Years	10,140	2,083	4,524
	17,250	7,588	9,779

**16. Funds held in Trust**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	912	-	2,740
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	912	-	2,740

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

### 17. 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
		\$	\$	\$		\$
Bike Track	<i>completed</i>	9,000	-	(9,000)	-	-
Blk 2 Refurbish Toilets	<i>in progress</i>	(4,143)	108,302	(94,316)	-	9,843
Roof Replacement	<i>completed</i>	56,877	2,817	(59,694)	-	-
Relocation / New Bathroom	<i>in progress</i>	126,780	53,216	(175,783)	-	4,213
Bk 1 Roof, Windows, Flooring, linings	<i>in progress</i>	-	-	(3,000)	-	(3,000)
<b>Totals</b>		<b>188,514</b>	<b>164,335</b>	<b>(341,793)</b>	<b>-</b>	<b>11,056</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	14,056
Funds Due from the Ministry of Education	(3,000)
<b>Totals</b>	<b>11,056</b>

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Electrical Switchboards	<i>completed</i>	3,115	-	(3,115)	-	-
Bike Track	<i>in progress</i>	9,000	-	-	-	9,000
Blk 2 Refurbish Toilets	<i>in progress</i>	(1,200)	-	(2,943)	-	(4,143)
Roof Replacement	<i>in progress</i>	-	100,000	(43,123)	-	56,877
Relocation / New Bathroom	<i>in progress</i>	-	245,054	(118,274)	-	126,780
<b>Totals</b>		<b>10,915</b>	<b>345,054</b>	<b>(167,455)</b>	<b>-</b>	<b>188,514</b>

### 18. 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.

**19. Remuneration**

*Key management personnel compensation*

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

	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,570	2,780
Full-time equivalent members	0.08	0.07
<i>Leadership Team</i>		
Remuneration	231,738	306,952
Full-time equivalent members	2.04	2.93
Total key management personnel remuneration	<u>235,308</u>	<u>309,732</u>
Total full-time equivalent personnel	<u>2.12</u>	<u>3.00</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

*Principal*

The total value of remuneration paid or payable to the Principal was in the following bands:

	<b>2020 Actual \$000</b>	<b>2019 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

*Other Employees*

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

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

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

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

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

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

## 21. 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.

## 22. Commitments

### (a) Capital Commitments

The capital commitments as at 31 December 2020 are as follows: (Capital commitments at 31 December 2019: \$188,514).

\$110,257 contract for the Blk 2 Refurbish Toilets as agent for the Ministry of Education. This project is fully funded by the Ministry and \$108,302 has been received of which \$98,459 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$137,500 contract for the Roof Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$102,817 has been received of which \$102,817 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$222,000 contract for the Bk 1 Roof, Windows, Flooring, linings as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$3,000 has been spent on the project to balance 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	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	-

(b) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's buildings. The amount committed on the contract is:

	2020 Actual \$	2019 Actual \$
No later than One Year	-	12,746
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	12,746

### 23. 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.

### 24. 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	71,155	59,267	268,227
Receivables	63,601	83,785	51,814
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>134,756</u>	<u>143,052</u>	<u>320,041</u>

#### Financial liabilities measured at amortised cost

Payables	75,875	84,635	72,846
Borrowings - Loans	-	-	-
Finance Leases	15,482	7,588	9,779
Painting Contract Liability	-	-	12,746
Total Financial Liabilities Measured at Amortised Cost	<u>91,357</u>	<u>92,223</u>	<u>95,371</u>

### 25. Events After Balance Date

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

### 26. Comparatives

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

## **Ngati Toa School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$2,225 (excluding GST). The funding was spent on sporting endeavours.



1 March 2021

## **KIWISPORT FUNDING 2020**

The Kiwisport funds have been used to enhance the physical participation of all students in our school. We have updated and purchased more physical education equipment for each of our 7 classes. The equipment has promoted our school value of Hauora (wellbeing) and enhanced the physical activities our students participate in during break times and in class physical education sessions. Equipment purchased included a variety of balls, skipping ropes, and we also added to our netballs, basketballs, soccer balls, and rugby balls.

We have also assisted our students in participating in local school competitions at Te Rauparaha Arena by subsidising Futsal, Floorball and Miniball and swimming for senior students.

Yours sincerely

Kaye Brunton  
Principal



# Analysis of Variance Reporting

<b>School Name:</b>	Ngāti Toa School	<b>School Number:</b>	2928
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<b>Strategic Aim:</b>	Students, whānau and staff are culturally competent.
<b>Annual Aim:</b>	By 2021, Ngāti Toa school will be founded on culturally-sustaining practice. Ākonga and their whānau are confident in, and proud of their identity, and that of Ngāti Toa School and their community.
<b>Target:</b>	The voices of the ākonga, whānau and teachers reflect a strong connection with the school because of the school's culturally-sustaining practice.
<b>Baseline Data:</b>	See Appendix One

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>Relationships based learning</b></p> <p>Professional learning and development based on Russell Bishop's Teaching to the North-East: creating a family like context for learning and using discursive pedagogies. Base-line data gathered through this PLD indicated strong relationships exist so focus is on strengthening and deepening knowledge of discursive pedagogies: i.e. formative assessment (see Appendix One)</p> <p>A guiding coalition met regularly to plan where to next, and two teachers were identified as impact coaches to use the RBL Profile for teacher observations and feedback.</p> <p><b>Te Hurihanganui</b></p> <p>Participating in the iwi-led pilot, Te Hurihanganui – addressing racism in the system. Includes iwi, whānau, rangatahi, kaiako and school leaders. Initial wananga with lead-up to blended learning modules that will begin in 2021.</p> <p><b>Bi-lingual education</b></p> <p>Furthered dialogue in relation to offering a bi-lingual class at our school. Board of Trustees invited Korarauui principal to speak about their setting up and answer our questions.</p> <p><b>Kapahaka</b></p>	<p>Voice data collected from ākonga, whānau, kaiako, rangatira, and support staff.</p> <p>Enablers and barriers to learning were identified from this data.</p> <p>A guiding coalition (planning group) was established with principal, associate principal, impact coaches and facilitator.</p> <p>From the voice data, goal setting focused on <b>ENGAGEMENT</b>.</p> <p>Impact coaches were trained in using the RBL Profile. They had training sessions, observed one another and learnt how to use the profile with a view to working alongside other teachers.</p>	<p>RBL professional learning and development was very slow in 2020. The momentum was lost as a result of lock-down and also the need to train the impact coaches. There was a lot of focus on the two impact coaches but they did not get into classrooms as we had hoped.</p> <p>Te Hurihanganui was also disrupted considerably by COVID-19 and the only thing that occurred in 2020 was the initial whānau hui to share the kaupapa.</p> <p>Iwi whānau members worked with kaiako and support staff with kapahaka developing the skills and confidence of our staff. Akonga responded very positively to the kapahaka tutors and our roopu gained confidence and performed with mana. A teacher and teacher aide worked alongside the iwi/whānau tutors and built their knowledge, skills and confidence.</p> <p>Discussions with staff and board have kept the bi-lingual rumaki dialogue alive.</p>	<p>RBL has been shelved as we take on the challenge and gauge the workload of Te Hurihanganui. The foundations of RBL will stand us in good stead for the work of Te Hurihanganui.</p> <p>Te Hurihanganui will continue, expanding the whānau and ākonga groups through the kaupapa of the project. This will build knowledge and understanding of racism and bias in the system and contribute to shifts in the way we do things.</p> <p>Kapahaka will continue still involving iwi. We will invest in this area whilst taking every opportunity to build the skills and capability of staff.</p> <p>A new iwi trustee is required on the BOT and is being followed up by iwi.</p> <p>Bi-lingual stream planning will continue throughout the year and we will work closely with MOE for support.</p>

Iwi whānau came forward and offered their support for kapahaka. This occurred for over half the year.

Iwi relationships were strengthened through kapahaka and the iwi representative on the Board of Trustees.

**Planning for next year:**

- continue to work on Te Reo and Tikanga Māori strategic planning in consultation with whānau/iwi.
- work with whānau, iwi and MOE to develop next steps in rumaki conversation and planning.
- Confirm leadership and whānau team who will be working with Te Hurihanganui team on the work described above.

**School Name:**

Ngāti Toa School

**School Number:**

2928

**Strategic Aim**

**Students are sparked by learning to be high achievers.**  
By 2021, Ngāti Toa School students are achieving at expected curriculum levels.

<b>Annual Aim:</b>	To increase the number of students achieving at or above expected curriculum levels.			
<b>Targets:</b>	<ul style="list-style-type: none"> <li>a) 85% of Years 4-6 students at or above their appropriate curriculum level in reading.</li> <li>b) 60% of Year 3 students reading at level 22 (2b).</li> <li>c) 70% of Years 4-6 students at or above their appropriate curriculum level in writing:</li> <li>d) 60% of Year 3 students writing at level 2b.</li> <li>e) 80% of Years 4-6 students at or above their appropriate curriculum level in mathematics</li> </ul> <ul style="list-style-type: none"> <li>i) Increase the number of akōnga in year 5 to at or above curriculum expectation in reading, writing and mathematics.</li> <li>ii) increase the number of akōnga in year 3 reading at level 2b</li> <li>iii) increase the number of akōnga in year 3 writing at level 2b</li> <li>iv) 70% of years 4-6 akōnga at or above curriculum expectation in mathematics</li> </ul>			
<b>Baseline Data:</b>	<p>From December 2019:</p> <ul style="list-style-type: none"> <li>a) This target was not achieved and our reading data is in fact lower than 2018 reading data. However, 79% of year 6 students and 71% of year 5 students are achieving at expectation. The year 4 cohort has lowered the overall result for years 4-6.</li> <li>b) This target was achieved with 72% of year 3 students at expectation.</li> <li>c) This target was not achieved with almost exactly the same result as 2018 with 60% of year 4-6 students writing at expectation. However, 92% of year 6 students are at expectation and 63% of year 5 students. Again, the year 4 cohort has lowered the overall result.</li> <li>d) This target was achieved with 60% of year 3 students writing at expectation.</li> <li>e) Tier data for mathematics was not collected in 2018 so cannot compare, however we have not met this target with 51% years 4-6 meeting expectation for mathematics.</li> </ul>			
<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>	

<p>Teachers collected assessment information re progress and achievement, particularly in reading, writing and mathematics each term. (Tier 1: tracking at the appropriate curriculum level Tier 2: short term intervention may be required to see them reach the appropriate level by the end of the year Tier 3: longer-term intervention and on-going support required).</p> <p>A survey was sent out to capture voice about what whānau would like to know about their children's learning and how they want to find that out.</p> <p>Inquiry meetings with each teacher each term to discuss classroom strengths, areas for further focus, tiers and appropriate intervention programmes.</p> <p>Refocusing of the targeted intervention programmes for tier 2 ākongā each term for reading, writing and potentially mathematics.</p> <p>Senior ākongā selecting their areas of interest to explore in more depth in term 3 (EPIC inquiry – Explore, Pick, Innovate, Communicate).</p> <p>Engagement of whānau in learning conversations around the learning of their tamariki mid and end of year.</p> <p>Met with the Ministry of Education learning support managers to discuss</p>	<p>See accompanying End of Year achievement graphs. <b>Target: 60% of Year 3 students reading at level 22 (2b)</b></p> <p>This target has been <b>achieved</b>. Although result is not as high as 2019 we think the result is a more accurate picture of where our ākongā are achieving than in 2019. We believe there is more understanding of what is being read over being simply able to read.</p> <p><b>Year 4-6 Reading: 85% of Years 4-6 students at or above their appropriate curriculum level in reading.</b></p> <p>This target has been <b>achieved</b>. This is a very pleasing result. Reading is our strongest achievement area.</p> <p><b>Target: 60% of Year 3 students writing at level 2b.</b></p> <p>This target has <b>not been achieved</b>. The result is disappointing with little progress showing although teachers report that there is improvement but that the shift of expectation at this level is significant. We think that the end of year 2019 data was inflated and, reflecting on the writing dispositions of our year 2-3 students, we think that they were highly scaffolded last year and our expectations this year is that they are able to do more independently.</p>	<p>Lock-down affected our school-wide inquiry process in that we lost most of term one which was the setting up of classroom programmes. In effect, we came back in term 2 and started the year again. However, tier data was still able to be collected and compared term by term.</p> <p>Our inquiry meetings went ahead each term—a valuable process for delving into each class with the kaiako and identifying who is thriving and who is not, and how they need support.</p> <p>The targeted intervention programmes were not as effective as 2019 as we lost momentum due to COVID-19.</p> <p>When we returned after lock-down our teacher aides were used more generally to support transition back into school and support kaiako with ākongā who were struggling to settle back into school routines.</p> <p>With only 17 responses from the survey about what whānau wanted to know about the learning of their tamariki, it was not a representative sample of our community. The responses were mixed with most wanting learning area and key competency/values reporting.</p> <p>Mid year reporting was done flexibly with each kaiako with a reasonable turnout.</p> <p>End of year reporting comprised a print-out of the Hero (SMS) achievement report and an additional</p>	<p>Relationships based learning highlighted the need for us to work on developing discursive teaching practices i.e. assessment for learning. Our teacher aides will be trained in the interventions that we know some of our tamariki need in order for them to progress. Timetabling will ensure the teacher aides are used for the purposes of supporting kaiako to deliver these programmes.</p> <p>The teaching of mathematics will be reviewed. One of our new staff is trained in Developing Mathematical Inquiry Communities and we will seek to have more staff trained in this area. Writing is to be integrated in as many learning areas and topics as possible so it is used authentically with purpose.</p>
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the diverse range of learners at our school and our disproportionate number of boys and the impact that has on the playground and classroom dynamic. We completed two URF applications to plan for some programmes for our less engaged ākonga for 2021.

**Target: 70% of Years 4-6 students at or above their appropriate curriculum level in writing**

values and general comment form.

This target has **not been achieved** although we have seen an improvement on 2019 data. There is upward movement so this is promising for 2021. We are pleased with this result but would like to see more progress in 2021.

**Target: 80% of Years 4-6 students at or above their appropriate curriculum level in mathematics**

Although an improvement on 2019 achievement across all terms, we have **not achieved** the target of 80% achieving at expectation. Mathematics will be a focus for 2021.

**Planning for next year:**

Resource will need to be provided for a mathematics review and some PLD for staff in DMIC.  
Writing: programmes and planning need to include authentic and regular opportunities for writing.

**School Name:**

Ngāiti Toa School

**School Number:**

2928

**Strategic Aim:**

**Curriculum content and delivery sparks motivation and engagement.**

<b>Annual Aim:</b>	Students are excelling in achievement; teachers and students are excited about, and engaged in learning. Completed matrix for models/programmes showing coverage across values competencies of ako, hauora, iti kahurangi, kotahitanga and aroha.		
<b>Target:</b>	By the end of 2021, the Ngāti Toa School curriculum and teaching practices result in ākongā demonstrating and living the school values.		
<b>Baseline Data:</b>	Click here to record your baseline data. This is your starting point and will allow you to measure your progress through the year.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
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<p>Kahui Ako work continued around building curriculum that is most appropriate to the tamariki and whānau in our area. Akonga perspectives were collected about the ways they learn best and teachers were also asked to identify current approaches that are used and valued. The view was to use the information gathered to inform the professional learning required for teachers within our school and the wider Kahui Ako community.</p> <p>Survey of staff that indicated that staff think the pedagogies identified in our local curriculum (learning through play, place and cooperative learning) are important and relevant approaches for our tamariki.</p> <p>We determined that our values needed more description around them went back to iwi for their perspective on our use of Ahi Ka.</p> <p>Feedback from iwi that they were comfortable with this use of Maori terminology for our values as long as the meaning is reflected in the actions by the school.</p> <p>We began the mahi on building a graduate profile around our school values and focused on aroha after lockdown.</p>	<p>The work of the Kahui Ako across and within school teachers was slowed down due to COVID-19. The Kahui Ako lost momentum with the leadership tenure concluding and no other interest in leading the Kahui Ako apparent.</p> <p>The learning through place pedagogy identified in our curriculum has been affirmed by staff, iwi, whānau and ākonga as relevant.</p> <p>Learning through play had more of mixed response with some differing beliefs evident. Efforts were made to provide more information to BOT about what learning through play looks like in practice and the rationale for including it.</p> <p>Cooperative learning has not had any in-depth focus.</p> <p>Our values came under scrutiny from staff and 2021 will need to include a review of these as we look more deeply at our strategic planning i.e. vision, goals, values and targets.</p> <p>Graduate profile work halted after the values discussion that prompted us to go back to iwi for their perspective on using the terms with our simplified definitions.</p>	<p>The disrupted year slowed down all our curriculum-related mahi. Our focus shifted more to progress and achievement, well-being of ākonga, whānau and staff.</p>	<p>2021 will see a review of our strategic planning. As part of Te Hurihanganui, we will be seeking ways to engage with our iwi, whānau more authentically than in the past. We will be starting with a clean slate in terms of a 'new' plan. We can include reference to the existing plan but will not be starting with it as a foundation. Our local curriculum will be similarly developed alongside our stakeholders.</p>
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**Planning for next year:**

Meeting with CE of Toarangaitira to clarify how we can work together most effectively around the learning of the tamariki in our catchment.  
 A whānau advisory group set up to guide the development of a plan to build our strategic planning.  
 The construction of a plan with our stakeholders.

**Appendix One:**

**Student Voices**

**Table 1:** the following represents a summary of the voices from the students' discourse at *Ngāiti Toa School*. The responses presented below have been separated by the three main specific questions asked by the interviewer.

**Question 1-2: What is it like to be a student at Ngāiti Toa School? What does that mean for you as a learner?**

Enablers	Barriers
We like learning with our friends.	Things get boring if you have been here for ages.
We like building things.	It gets boring when the reading gets hard.
We like free time on chrome books.	We can't focus sometimes because of the noise.
Maths, reading and writing we like.	We don't like divided bys, they are really hard.
In shared reading, we like writing and answering the questions.	It is boring when you don't have friends in your learning.
We know we are good at counting because we can count in 5s and 10s.	
Learning helps make our brain think, to do that you have to be humble.	
Writing because we can write about cool stories and people can learn about you.	
Learning is good for your mind and we love coming to school.	
When we go on to intermediate we have already done some of the learning.	
We love our trips because they are fun and we got to learn about robots.	
We like singing, dancing and TikTok.	
We enjoy Kapa Haka.	

**Question 3: What would you tell your teachers or school that would make learning better?**

Enablers	Barriers
Talk louder in the classroom.	
More free writing.	
More free time, we would like more choice.	
Use our chrome books more to help our learning.	

If we go outside more it will help us learn.

## Parent/Family Voices

Table 2: the following represents a summary of the voices from the parent and family discourses at *Ngāti Toa School*. The responses presented below have been separated by the three main specific questions asked by the interviewer.

**Question 1-2: What is it like for your child/children at *Ngāti Toa School*? What have those experiences meant for your children?**

Enablers	Barriers
Our children are happy, they love their teachers.	
We wouldn't want our children to be anywhere else.	
Our school is high percentage Māori, we have Maori karakia, waiata and we are part of one whānau.	
Teacher aides are so loved and part of the whānau here.	
Everything falls into place because we are part of a whānau.	
Our children feel comfortable to approach staff at the school.	
The children come first and foremost at the school.	
The children awahi one another, the big ones look after the little ones.	
We have found that the leadership has been very approachable.	
The students experience learning outside the classroom and it keeps it interesting.	
It gives us peace of mind that our children are going to be taken care of at school.	
The school follows up with parents when issues happen.	
You feel like you have a voice in the decisions that are made for your children.	
The children know their voice is heard in the school.	
Cultural identity is celebrated for all cultures.	
The wairua is always set for the day.	

**Question 3: How can the school make learning better for your children?**

Enablers	Barriers
Keep pushing to upgrade the classrooms.	
We would like to pay for good resources but we have to have the classrooms upgraded first.	
How do we balance how much information is shared about what is happening in the classroom to just going with the flow?	
Having the information to support the transition to school.	
The school could think of better ways to get information out to the families.	

## Teacher Voices

**Table 3:** the following represents a summary of the voices from the teachers' discourses at *Ngāiti Toa School*. The responses presented below have been separated by the three main specific questions asked by the interviewer.

### Question 1-2: How are students doing here at *Ngāiti Toa School*? How do you explain this performance?

Enablers	Barriers
The focus has been social skills in the juniors because the foundational skills are not in place when students arrive at school.	The focus has been social skills in the juniors because the foundational skills are not in place when students arrive at school.
Majority of students are working at or above.	This year's cohort has struggled with Maths which is not always the case.
We boost their confidence in themselves in writing to generate engagement.	Significant issues with oral language, vocabulary and cognition of sentences and also physiological speech problems.
Writing has been a focus and we have seen an improvement since the beginning of the year.	Oral language has been a big focus for the junior classes and it has been a big year.
Students working at or above are because of the work done over the years.	Some students have a lack of confidence in their own ability.
In reading it is easier to find something for the students to engage.	Writing requires more thinking and processing and experience.
Running records are quick and easy and students can see themselves going up the levels.	There is also the fine motor skills involved in the writing that can be quite taxing.
Motivation, self-efficacy, pleasure - when these things are being experienced this is what makes learning enjoyable. Curiosity - this has an impact on learners.	We have a small group that is receiving support. We access services to support them.
This comes back to the processing and problem solving. They have the knowledge but it is difficult for them to understand how to use or apply it.	This comes back to the processing and problem solving they have the knowledge but it is difficult for them to understand how to use or apply it.
We have some talented children in art and sport.	National standards were offensive and damaging to self-efficacy.
Our children talk about what they enjoy doing and it is their whānau, friends and sport.	There is still a lot of assessment as a hangover.
In sports, the students are quick to problem solve on the spot and they adapt to new skill sets quickly.	Trying to get the juniors to read and write can take a lot of the joy out of teaching and must take the joy out of learning for the students.
Kapa Haka and Kapa Siva help the students feel connected and a sense of pride.	
It is what normal should be... students drawing on their cultural identity to support and extend their learning.	

Students connected to their Marae or puna are quite well-grounded - they have a sense of belonging.	
When the texts they read reflect the lives they lead then they will be engaged.	
When we do Māori in the mornings it is part of who they are regardless of if they koreoro Māori at home or not.	
You can only contextualise learning in different curriculum areas when you know your learners and the relationship is really strong.	
They need to know that you care about them, then they are confident to take risks, try things because they feel safe with you.	
Play in the senior school (Year 3) has enabled them to follow their own interest and has lifted the thinking of the junior students.	
Play at Year 3 has seen some higher-order thinking when building a playground. Students taking time to step back, refocus and learn from their mistakes.	
When we have seen organic collaboration from students there has been great engagement and higher-order thinking.	
Authentic learning has the most engagement, like the work for Grandparents Day, had a purpose; their whānau and their place.	
Whānau see the work that it took their children to do for the Grandparents Day and they reciprocate by turning up.	

**Question 3: What would it take for all students to be successful?**

Enablers	Barriers
Teachers continuing to find ways to help relate learning to students' lives.	
Always contextualising the learning to the learners.	
Be visible to the students outside of school and connect to their lives.	
Students respond well to teachers making the effort to be at activities that are outside of school.	
Having a class for two years gives you the time to get to know the students.	

Consider how 'play' is incorporated into the senior school.	
Being able to jump into the teachable moments as opposed to forcing a teaching moment on the students.	
Engagement increases when learning is in authentic contexts.	

## Leadership Voices

**Table 4:** the following represents a summary of the voices from the leaders' discourses *Ngāti Toa School*. The responses presented below have been separated by the three main specific questions asked by the interviewer.

### Question 1-2: How well are students achieving at *Ngāti Toa School*? How would you explain this performance?

Enablers	Barriers
Overall we do well in Reading and Maths and lower in writing.	Mainly boys don't enjoy writing.
Reading is happening at home and is an easy gap filler in a class if there is time.	As a teacher, if you are not enthusiastic about a subject it is hard to motivate students.
There are lots of different opportunities and ways to read. You can quickly settle the class with reading.	Writing is harder to use as a gap filler if there is extra time.
When seniors get to research and find out facts there is more engagement in writing.	We may have attempted to take on too much change this year.
Students at different ages like different writing genre (e.g seniors and report writing/ juniors imaginative writing).	With less able students we do not seem to have the same buy-in around the assessment feedback that happens.
Supporting students to construct helpful feedback and feed forward is having an impact on learning - it creates a common discourse.	
We have educated our whānau on the language we are using in the classroom and other techniques we use in the class.	
Working closely with the Puna and more collaboration.	
When the adults come from the Puna we have higher adult and student ratios this has seen good engagement with the students. There is a good sense of family when they come to school.	
Coming from the Puna is like an extension of the home.	
Getting the community involved makes a huge difference.	
We know that when students see the relevance and make a connection to their real lives they will engage with their learning.	
Grandparents day was a good day for authentic conversations.	
It takes a village to raise these children.	
We have made changes to assessments, the student management system and inquiry.	

We conference with students from their results and then provide feedback.	
We talk about the assessments and next steps for students.	
More able students engage well with the assessment feedback.	
We have tried a range of more contextual experiences to base the writing on.	

### Question 3: What would it take for all the students to be successful?

Enablers	Barriers
We are looking at ways to engage boys in writing.	Funding for buses.
Continue to use the community.	The forms that need to be completed are a barrier for us.
Planning ahead for community days - there is some amount of stress that comes from an event like this. (Grandparents day)	Planning ahead for community days - there is some amount of stress that comes from an event like this. (Grandparents day)
Getting the students out of the school and on more trips.	Staff buy-in
Play-based learning is important and it's important to have the opportunity to see real projects.	
We use Kai and koreoro to collect community voice but we need opportunities to be at school and not want anything from whānau.	
Adopting strategies that enable a more active role in learning - leaders, teachers, students, whanau.	
An integrated curriculum that is motivating and exciting.	
Collaboration across the team - utilising each other's strengths.	

## Support Staff Voices

**Table 5:** the following represents a summary of the voices from the support staff discourses *Ngāti Toa School*. The responses presented below have been separated by the three main specific questions asked by the interviewer.

### Question 1-2: How well are students achieving at *Ngāti Toa School*? How would you explain this performance?

Enablers	Barriers
Any progress is an achievement for us.	The progress we might see as teacher aides with our students, might still not meet the National standards.
We work in class with some students who require monitoring - this allows them to not feel excluded.	We are still supporting students to be school-ready, to know their name, some can't talk.
We work out of class with students that require intense one on one support.	Other students are distracted by the behaviour of students that are not school ready so they have made a school ready class.

The students enjoy interacting in different settings.	We have students that can tell us an articulate story but can not write that down - how is that assessed?
We gain information from working closely with the children that can support the teachers.	We have students that can build and take something apart but that is not something we assess.
We have good teachers who communicate with us what they need us to do with the students.	There are some issues with communication around important information and daily administration.
Teacher Aides meet and talk about the students and what can be done better to support the learner.	There is a breakdown between what is done in ECE prior to student arrival at school.
We share the notes that we make about students from the IEPs (Individual Education Programmes/Pathways) which is a collaborative document.	A lot of children come to school and have been impacted by alcohol, drugs whatever that has harmed these children and these are factors for being ready for school.
We have a debrief with teachers to share information.	Teacher aides in the past have been focused on behaviour.
We have open communication with teachers to share if we notice there are other needs for a student. For example, sight, hearing or if they are showing signs of being on the spectrum.	Some students need one on one more than others.

**Question 3: What would it take for all students to be successful?**

Enablers	Barriers
More trips for students in syndicates. These are good for student well being and engagement. More balanced learning for students.	Our students are low decile, many won't be academic, most don't get to experience half the things that other children will.
More Professional Development for Teacher Aides so we all know the programmes that the students are using.	Some information about what is happening in the school or about students is hard to find.
Bring a variety of subjects to student learning: Art, Drama.	Access to information about students for Teacher Aides can be problematic.
Whole school communication could improve.	
Communicate significant learning needs to staff to enable us to do our jobs.	
Teacher aides to attend the staff admin meeting and have all information shared to ensure clarity.	
More learning of music in school.	
Early identification of learning needs to provide appropriate support.	

# Independent auditor's report

## To the readers of the financial statements of Ngati Toa School for the year ended 31 December 2020

The Auditor-General is the auditor of Ngati Toa School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, 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 22, which comprise the statement of financial position as at 31 December 2020, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 25 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### Basis for Opinion

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

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

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

### Responsibilities of the Board of Trustees 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.

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 1, and pages 23 to 39 but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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

A handwritten signature in black ink, appearing to be 'Andrew Steel', written in a cursive style.

Andrew Steel | **Moore Markhams Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand