

# TUA MARINA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

**Ministry Number:** 3050

**Principal:** Nick Raynor

**School Address:** Campbells Road  
Tia Marina 7246  
Marlborough

**School Phone:** (03) 570 5621

**Accountant / Service Provider:**

89 Nazareth Avenue  
Christchurch  
Ph: 03 338 4444



# TUA MARINA SCHOOL

Annual Report - For the year ended 31 December 2020

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# Tua Marina School

## Members of the Board of Trustees

For the year ended 31 December 2020

<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Carolyn Davies	Chair Person	Dec 2020
Nick Raynor	Principal	
Lana Woolley	Parent Rep	May 2022
Gemma Franken	Parent Rep	May 2022
Tony Sampson	Parent Rep	May 2022
Fiona Fishburn	Parent Rep	Dec 2020
Emily Soward	Staff Rep	May 2022
Dinah Sunbeam	Trustee	Feb 2021

# Tua Marina 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.

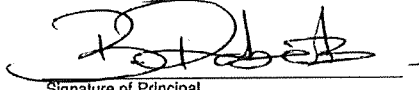
The School's 2020 financial statements are authorised for issue by the Board.

Dinah Sunbeam Porteous  
Full Name of Board Chairperson

  
Signature of Board Chairperson

31/05/2021.  
Date:

Bradley Stephen Roberts  
Full Name of Principal

  
Signature of Principal

31<sup>st</sup> May 2021  
Date:

# Tua Marina School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,265,058	1,214,757	1,119,158
Locally Raised Funds	3	65,421	98,000	74,464
Interest income		2,330	4,000	5,928
		<u>1,332,809</u>	<u>1,316,757</u>	<u>1,199,550</u>
<b>Expenses</b>				
Locally Raised Funds	3	35,765	2,000	33,048
Learning Resources	4	823,966	786,800	725,792
Administration	5	64,021	62,350	80,067
Finance		624	200	447
Property	6	417,143	358,374	351,379
Depreciation	7	33,060	41,000	36,681
		<u>1,374,579</u>	<u>1,250,724</u>	<u>1,227,414</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>(41,770)</b>	<b>66,033</b>	<b>(27,863)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>(41,770)</u></b>	<b><u>66,033</u></b>	<b><u>(27,863)</u></b>

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



# Tua Marina 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>		343,218	343,218	366,294
Total comprehensive revenue and expense for the year		(41,770)	66,033	(27,863)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	4,787
<b>Equity at 31 December</b>	22	301,448	409,251	343,218
Retained Earnings		301,448	409,251	343,218
<b>Equity at 31 December</b>		301,448	409,251	343,218

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.



# Tua Marina School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	90,591	154,967	47,932
Accounts Receivable	9	55,872	82,231	82,231
GST Receivable		1,013	22,325	22,325
Prepayments		293	3,540	3,540
Inventories	10	1,231	1,231	1,231
Investments	11	150,000	110,000	110,000
Funds held for Capital Works Projects	17	-	83,718	83,718
		<u>299,000</u>	<u>458,012</u>	<u>350,977</u>
<b>Current Liabilities</b>				
Accounts Payable	13	73,986	176,518	176,517
Revenue Received in Advance	14	5,260	1,811	1,811
Provision for Cyclical Maintenance	15	47,102	34,605	34,605
Finance Lease Liability - Current Portion	16	5,935	6,461	6,461
Funds held for Capital Works Projects	17	57,020	-	-
		<u>189,303</u>	<u>219,395</u>	<u>219,394</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>109,697</b>	<b>238,617</b>	<b>131,583</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	<u>199,477</u>	<u>180,948</u>	<u>221,949</u>
		199,477	180,948	221,949
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	4,558	1,770	1,770
Finance Lease Liability	16	3,168	8,544	8,544
		<u>7,726</u>	<u>10,314</u>	<u>10,314</u>
<b>Net Assets</b>		<u>301,448</u>	<u>409,251</u>	<u>343,218</u>
<b>Equity</b>	22	<u>301,448</u>	<u>409,251</u>	<u>343,218</u>

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



# Tua Marina School

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		281,195	230,833	200,918
Locally Raised Funds		69,880	98,000	74,194
Goods and Services Tax (net)		21,312	-	(19,838)
Funds Administered on Behalf of Third Parties		-	-	(91,884)
Payments to Employees		(138,629)	(138,200)	(153,140)
Payments to Suppliers		(277,578)	(87,398)	(32,348)
Interest Paid		(624)	(200)	(447)
Interest Received		2,856	4,000	6,929
<b>Net cash from/(to) Operating Activities</b>		<b>(41,588)</b>	<b>107,035</b>	<b>(15,615)</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(10,589)	-	(12,798)
Purchase of Investments		(40,000)	-	-
Proceeds from Sale of Investments		-	-	60,000
<b>Net cash from/(to) Investing Activities</b>		<b>(50,589)</b>	<b>-</b>	<b>47,202</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	4,787
Finance Lease Payments		(5,902)	-	(6,410)
Funds Held for Capital Works Projects		140,738	-	-
<b>Net cash from/(to) Financing Activities</b>		<b>134,836</b>	<b>-</b>	<b>(1,623)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>42,659</b>	<b>107,035</b>	<b>29,963</b>
Cash and cash equivalents at the beginning of the year	8	47,932	47,932	17,968
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>90,591</b>	<b>154,967</b>	<b>47,932</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 the financial statements.





# Tua Marina School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tua Marina 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 15.

###### *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.

#### **2) 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.

##### **1) 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.

##### **2) 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.

##### **3) 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.

##### **4) 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.

##### **5) 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.

**l) Inventories**

Inventories are consumable items held for sale and comprised 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 'occupants' 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 to Crown Owned Assets	20–60 years
Furniture and equipment	5–70 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**l) 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.



#### m) 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.

#### n) 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.

#### o) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel 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.

#### p) 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).

#### q) 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.

#### r) 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.

#### s) Budget Figures

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

#### t) 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	235,474	207,583	208,759
Teachers' Salaries Grants	684,939	685,000	615,222
Use of Land and Buildings Grants	298,924	298,924	269,908
Other MoE Grants	45,721	23,250	25,271
	<u>1,265,058</u>	<u>1,214,757</u>	<u>1,119,158</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$6,108 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	34,515	98,000	44,641
Activities	24,552	-	22,344
Trading	5,073	-	7,213
Other Revenue	1,281	-	266
	<u>65,421</u>	<u>98,000</u>	<u>74,464</u>
<b>Expenses</b>			
Activities	30,454	-	22,997
Trading	5,260	-	7,377
Fundraising (Costs of Raising Funds)	51	2,000	-
Other Locally Raised Funds Expenditure	-	-	2,675
	<u>35,765</u>	<u>2,000</u>	<u>33,048</u>
	<u>29,656</u>	<u>96,000</u>	<u>41,416</u>

*Surplus/ (Deficit) for the year Locally raised funds*

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	25,193	19,200	30,921
Equipment Repairs	-	50	-
Information and Communication Technology	4,510	6,450	3,396
Library Resources	529	400	1,665
Employee Benefits - Salaries	792,471	755,000	689,812
Staff Development	1,263	5,700	-
	<u>823,966</u>	<u>786,800</u>	<u>725,792</u>



**5. Administration**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	3,926	4,000	3,812
Board of Trustees Fees	3,737	3,500	4,435
Board of Trustees Expenses	1,216	3,100	4,280
Communication	2,555	1,500	5,748
Consumables	955	1,200	1,095
Operating Lease	2,550	3,800	4,131
Other	21,168	11,250	12,457
Employee Benefits - Salaries	27,914	34,000	44,109
	<u>64,021</u>	<u>62,350</u>	<u>80,067</u>

**6. Property**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	4,916	2,800	3,721
Consultancy and Contract Services	4,693	500	885
Cyclical Maintenance Provision	15,285	-	3,392
Grounds	12,814	3,300	10,603
Heat, Light and Water	5,990	7,500	6,993
Rates	266	-	-
Repairs and Maintenance	29,210	11,150	21,525
Use of Land and Buildings	298,924	298,924	269,906
Employee Benefits - Salaries	45,045	34,200	34,353
	<u>417,143</u>	<u>358,374</u>	<u>351,379</u>

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

**7. Depreciation**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements - Crown	5,411	5,800	5,411
Furniture and Equipment	14,559	16,000	14,200
Information and Communication Technology	6,819	12,000	10,052
Leased Assets	6,072	7,000	6,791
Library Resources	199	200	227
	<u>33,060</u>	<u>41,000</u>	<u>36,681</u>

**8. Cash and Cash Equivalents**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	90,591	154,967	47,932
Cash and cash equivalents for Statement of Cash Flows	<u>90,591</u>	<u>154,967</u>	<u>47,932</u>

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	-	1,010	1,010
Interest Receivable	381	907	907
Banking Staffing Underuse	814	38,103	38,103
Teacher Salaries Grant Receivable	54,677	42,211	42,211
	<u>55,872</u>	<u>82,231</u>	<u>82,231</u>
Receivables from Exchange Transactions	381	1,917	1,917
Receivables from Non-Exchange Transactions	55,491	80,314	80,314
	<u>55,872</u>	<u>82,231</u>	<u>82,231</u>

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	578	578	578
School Uniforms	653	653	653
	<u>1,231</u>	<u>1,231</u>	<u>1,231</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	150,000	110,000	110,000
CES Shares	-	-	-
Total Investments	<u>150,000</u>	<u>110,000</u>	<u>110,000</u>

## 12. Property, Plant and Equipment

2020	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements - Crown	138,992				(5,411)	133,581
Furniture and Equipment	50,558	9,403			(14,559)	45,402
Information and Communication Technology	16,207	1,185			(6,819)	10,573
Leased Assets	14,600				(6,072)	8,529
Library Resources	1,591				(199)	1,392
Balance at 31 December 2020	<u>221,948</u>	<u>10,588</u>	<u>-</u>	<u>-</u>	<u>(33,060)</u>	<u>199,477</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Building Improvements - Crown	182,913	(49,332)	133,581
Furniture and Equipment	229,518	(184,116)	45,402
Information and Communication Technology	94,746	(84,173)	10,573
Leased Assets	30,681	(22,152)	8,529
Library Resources	11,277	(9,885)	1,392
<b>Balance at 31 December 2020</b>	<b>549,135</b>	<b>(349,658)</b>	<b>199,477</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Building Improvements - Crown	144,403				(5,411)	138,992
Furniture and Equipment	59,611	5,148			(14,200)	50,559
Information and Communication Technology	18,942	7,317			(10,052)	16,207
Leased Assets	13,108	8,283			(6,791)	14,600
Library Resources	1,485	556	(223)		(227)	1,591
<b>Balance at 31 December 2019</b>	<b>237,549</b>	<b>21,304</b>	<b>(223)</b>	<b>-</b>	<b>(36,681)</b>	<b>221,949</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements - Crown	182,913	(43,921)	138,992
Furniture and Equipment	220,116	(169,558)	50,559
Information and Communication Technology	93,561	(77,354)	16,207
Leased Assets	30,681	(16,081)	14,600
Library Resources	11,277	(9,686)	1,591
<b>Balance at 31 December 2019</b>	<b>538,548</b>	<b>(316,600)</b>	<b>221,949</b>

### 13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	6,394	126,206	126,206
Accruals	4,853	4,612	4,612
Employee Entitlements - Salaries	54,676	42,188	42,188
Employee Entitlements - Leave Accrual	8,063	3,512	3,512
	<b>73,986</b>	<b>176,518</b>	<b>176,517</b>
Payables for Exchange Transactions	73,986	176,518	176,517
	<b>73,986</b>	<b>176,518</b>	<b>176,517</b>

The carrying value of payables approximates their fair value.





**14. Revenue Received in Advance**

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Other	5,260	1,811	1,811
	5,260	1,811	1,811
	5,260	1,811	1,811

**15. Provision for Cyclical Maintenance**

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	36,375	36,375	32,983
Increase/ (decrease) to the Provision During the Year	15,285	-	3,392
Provision at the End of the Year	51,660	36,375	36,375
	51,660	36,375	36,375
Cyclical Maintenance - Current	47,102	34,605	34,605
Cyclical Maintenance - Term	4,558	1,770	1,770
	51,660	36,375	36,375
	51,660	36,375	36,375

**16. Finance Lease Liability**

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	5,935	6,461	6,461
Later than One Year and no Later than Five Years	3,168	8,544	8,544
	9,103	15,005	15,005
	9,103	15,005	15,005

## 17. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
MOE SIP	<i>in progress</i>	-	-	(47,053)	-	(47,053)
MOE Shade Canopy	<i>in progress</i>	-	18,540	-	-	18,540
MOE Hand Washbasins	<i>in progress</i>	-	10,897	-	-	10,897
Playground	<i>in progress</i>	-	-	(130)	-	(130)
Tree House	<i>in progress</i>	39,706	-	(10)	-	39,695
MOE Pool Pumpworks	<i>in progress</i>	-	13,188	-	-	13,188
MOE Replacement Heatpumps	<i>in progress</i>	-	21,928	-	-	21,928
Floor & Wall Lining	<i>in progress</i>	(2,142)	2,142	-	-	-
Accessibility Upgrade	<i>in progress</i>	8,167	-	(350)	-	7,817
Transportable Accessible	<i>in progress</i>	1,252	-	(961)	-	291
Special Needs Bathroom	<i>in progress</i>	984	37,455	(1,770)	-	36,669
Block A ILE Upgrade	<i>in progress</i>	(127,802)	95,126	-	-	(32,676)
Block A Flat Roof	<i>in progress</i>	(3,883)	-	(8,263)	-	(12,146)
<b>Totals</b>		<b>(83,718)</b>	<b>199,276</b>	<b>(58,537)</b>	<b>-</b>	<b>57,020</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	149,025
Funds Due from the Ministry of Education	92,005
	<b>57,020</b>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Tree House	<i>in progress</i>	-	-	39,706	-	39,706
Floor & Wall Lining	<i>in progress</i>	-	31,784	(33,926)	-	(2,142)
Accessibility Upgrade	<i>in progress</i>	8,167	-	-	-	8,167
Transportable Accessible	<i>in progress</i>	-	1,252	-	-	1,252
Special Needs Bathroom	<i>in progress</i>	-	158,875	(157,891)	-	984
Block A ILE Upgrade	<i>in progress</i>	-	254,350	(382,152)	-	(127,802)
Block A Flat Roof	<i>in progress</i>	-	12,000	(15,883)	-	(3,883)
<b>Totals</b>		<b>8,167</b>	<b>458,261</b>	<b>(550,146)</b>	<b>-</b>	<b>(83,718)</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.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

## 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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,737	4,435
Full-time equivalent members	0.18	0.27
<i>Leadership Team</i>		
Remuneration	248,295	212,010
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	252,032	216,445
Total full-time equivalent personnel	2.18	2.27

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
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	110-120
Benefits and Other Emoluments	1-10	1-10
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	-
	1	0

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



## 20. 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.

## 21. Commitments

### (a) Capital Commitments

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

(a) contract for SIP Building Improvements. \$47,053 has been spent on the project to date; and

(b) contract for installing a shade canopy. \$18,540 has been received from the Ministry; and

(c) contract to install handwash basins as agent for the Ministry of Education. \$10,897 has been received from the Ministry. This project has been approved by the Ministry; and

(d) contract for work on the playground. \$130 has been spent on the project to date; and

(e) contract for building a treehouse. \$39,706 was brought forward from the previous year and \$10 has been spent on the project during 2020; and

(f) contract for pool pumpworks. \$13,188 has been received from the Ministry; and

(g) contract for replacing heatpumps. \$21,928 has been received from the Ministry; and

(h) contract for floor and wall lining replacement. \$2,142 was brought forward from the previous year which was fully refunded by the Ministry during the year and

(i) contract for accessibility upgrade. \$8,167 was brought forward from the previous year and \$350 has been spent on the project during 2020; and

(j) contract for transportable accessible bathroom. \$1,252 was brought forward from the previous year and \$961 has been spent on the project during 2020; and

(k) contract for special needs bathroom. \$37,455 was received from the Ministry and \$1,769 has been spent on the project during 2020; and

(l) contract for upgrading Block A. \$95,126 was received from the Ministry during the year with leaving a net spending balance of \$32,676 on the project; and

(m) contract for work on the roof on Block A. To date the school has incurred net spending of \$12,146 on the project (\$6,268 during 2020).

(Capital commitments at 31 December 2019: \$83,717 due from the Ministry)



## 22. 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.

## 23. 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	90,591	154,967	47,932
Receivables	55,872	82,231	82,231
Investments - Term Deposits	150,000	110,000	110,000
Total Financial assets measured at amortised cost	<u>296,463</u>	<u>347,198</u>	<u>240,163</u>

### Financial liabilities measured at amortised cost

Payables	73,986	176,518	176,517
Finance Leases	9,103	15,005	15,005
Total Financial Liabilities Measured at Amortised Cost	<u>83,089</u>	<u>191,523</u>	<u>191,522</u>

## 24. Events After Balance Date

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

## 25. 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 TUA MARINA SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Tua Marina School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 to 19, 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:
  - o its financial position as at 31 December 2020; and
  - o its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

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.

**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 board of trustees listing, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

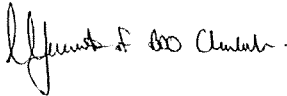
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### Independence

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

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



Warren Johnstone  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand



## Analysis of Variance 2020

**Strategic Aim** At Tua Marina School we aspire to Ko te Tamaiti te Pūtake o te kaupapa, The Child – the Heart of the Matter. Tua Marina School strives to be an effective school and uses ERO's Evaluation Indicators to promote improvement.

**Annual Aim:** Sustain positive rates of progress for all learners; Accelerate the progress of priority learners; Sustain achievement for Māori & Pasifika students

**Target:** For all students to make at least one year of progress and for priority learners to accelerate their progress

Baseline Data:	2019 Reading	2019 Writing	2019 Maths
	89% achieving within expectation (31% above) 11% achieving below expectation Average (mean) sub level progress = 1.2 (expected= 1.5)	86% achieving within expectation (17% above) 14% achieving below expectation Average (mean) sub level progress = 1.2 (expected= 1.5)	94% achieving within expectation (25% above) 6% achieving below expectation Average (mean) sub level progress = 1.4 (expected= 1.5)
	<b>Māori learners:</b> 90% achieving within expectation (24% above) 10% achieving below expectation Average (mean) sub level progress = 1.1 (expected= 1.5)	<b>Māori learners:</b> 86% achieving within expectation (19% above) 14% achieving below expectation Average (mean) sub level progress = 1.3 (expected= 1.5)	<b>Māori learners:</b> 94% achieving within expectation (19% above) 6% achieving below expectation Average (mean) sub level progress = 1.2 (expected= 1.5)
2020 Data:	2020 Reading	2020 Writing	2020 Maths
	84% achieving within expectation (17% above) 16% achieving below expectation Average (mean) sub level progress = 1.1 (expected= 1.5)	77% achieving within expectation (12% above) 23% achieving below expectation Average (mean) sub level progress = 1.2 (expected= 1.5)	78% achieving within expectation (16% above) 22% achieving below expectation Average (mean) sub level progress = 1.1 (expected= 1.5)
	<b>Māori learners</b> 74% achieving within expectation (17% above) 26% achieving below expectation Average (mean) sub level progress = 1 (expected= 1.5)	<b>Māori learners:</b> 65% achieving within expectation (9% above) 35% achieving below expectation Average (mean) sub level progress = 1 (expected= 1.5)	<b>Māori learners:</b> 61% achieving within expectation (9% above) 39% achieving below expectation Average (mean) sub level progress = 0.6 (expected= 1.5)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><b>Annual aims:</b></p> <p><b>Maths</b></p> <ul style="list-style-type: none"> <li>To support the learning of confident, enthusiastic mathematicians</li> <li>To sustain achievement levels and increase progress rates</li> </ul> <p><b>Culturally responsive practice</b></p> <ul style="list-style-type: none"> <li>To ensure every student and their whānau feel valued, included and supported so that every student makes optimal progress</li> <li>To ensure we are fulfilling our obligations to Te Tiriti o Waitangi and that our school is genuinely bicultural with widespread te reo Maori usage and good understandings of basic tikanga Māori and te ao Māori</li> </ul> <p><b>Hauora - Wellbeing</b></p> <ul style="list-style-type: none"> <li>To ensure every student has optimal well-being and experiences success as a learner</li> </ul>	<p>Sustained progress across all learners in reading and writing. Progress reduced slightly among Māori learners in reading and writing. Progress dropped across all learners and Māori learners in maths.</p> <p>Overall achievement dropped. Discrepancy between all learners and Māori learners. Increased use of te reo Māori across the school.</p> <p>Increased participation in Kapa Haka.</p> <p>Participation in whānau group. High levels of wellbeing reported from families throughout the year post covid lockdown.</p>	<p><b>Possible factors:</b></p> <ul style="list-style-type: none"> <li>Spread ourselves too thin with PD.</li> <li>DMIC caused disruption to maths programmes that no doubt had an impact.</li> <li>Underestimated impact from Covid.</li> <li>Home learning was new territory, we had no precedent to direct us to best practice, therefore progress made under home learning conditions is questionable.</li> <li>Not enough moderation carried out to support formations of OTJs.</li> <li>Possible inconsistencies in teacher assessment practices and carrying out data analysis.</li> <li>Possible inconsistencies in teacher knowledge of what sublevel looks like.</li> <li>Overall fatigue among staff was recognised moving through term 2.</li> <li>Continual low level stress throughout the year.</li> <li>Extremely busy term 4, with more events than usual.</li> </ul> <p><b>Discrepancy between all students and Māori students</b></p> <p>Our Māori students include higher representation of:</p> <ul style="list-style-type: none"> <li>Highly transient individuals</li> <li>Students with identified learning needs</li> <li>Students with low attendance</li> </ul> <p>Maths is a particular area of discrepancy.</p> <p>Speculation around the suitability of the DMIC model, as it was built based on Pasifika culture.</p>	<p><b>3 Annual Goals:</b></p> <p><b>Maths</b></p> <p>Target: Improve pedagogy, curriculum progression understanding and design of powerful learning experiences so that every learner develops positive dispositions to mathematics learning and makes at least one year's progress in mathematics.</p> <p><b>Culturally Responsive Practice</b></p> <p>Target: Further develop culturally and relationally responsive practices, so that every learner experiences equity and excellence.</p> <p><b>Communication</b></p> <p>Target: Review, streamline and refine communication practices so that whānau engage in meaningful partnership in their child's learning and efficient systems are developed.</p>

Further commentary and speculation (for bot discussion purposes, not part of above AOV)

<p><b>Impact of disrupted year on learning:</b> Actual onsite weeks:</p> <p><b>Term 1 2020</b> 30th January Day 1 7 weeks prior to lockdown Events: Swimming Programme, Wellington Camp, White's Bay, Swim Sports 24th March - 17th May School closed level 4 and level 3 - home learning</p> <p><b>Term 2 2020</b> 18th May - 3rd July 6 weeks Events: Fundamental Skills,</p> <p><b>Term 3 2020</b> 20th July - 25th September 10 weeks</p> <p><b>Term 4 2020</b> 12th October - 15th December 9 weeks Events: Pet Day, 2 short weeks, Christmas Fair, Pine Valley,</p> <p><b>Total on site 32 weeks</b></p>	<p>Class example - Room 6 Out of 46 working days, 24 were in class with teacher (public holidays, events, tech days, CRT, EOTC). From this, subtract assessment time, sports practice, various other small events, this reduces the explicit teaching time, continuity of programmes, etc. None of these events take away from a child's education, quite the opposite, but when all we are measuring is the 3 Rs, it doesn't take into account the rich learning achieved across curriculum areas, EOTC experiences, social-emotional development. Questions around what and how we measure. "Do we value what we measure, or measure what we value?" "Do we all agree on what sublevels look like?"</p> <p>The other factor that we focus on as a board and have only got qualitative data for, is wellbeing. The overriding sentiment from all our families during our mid-year kōrero last year was how well their children were doing in terms of wellbeing, and our continual focus on students' wellbeing will have reduced the potential trauma response from what was potentially a challenging year. There is a question about how the wellbeing of staff was impacted, in their attempt to balance their stress, fatigue and concerns for the remainder of the year. E.g. many staff with family overseas. Big year of new learning which takes its toll - home learning pedagogy, DMIC, Poutama Pounamu. The feeling was that most teachers were running on fumes by term 4.</p> <p>Other thoughts: Explore ways to measure wellbeing (wellbeing survey data?) Devote learning and time to moderation</p>
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