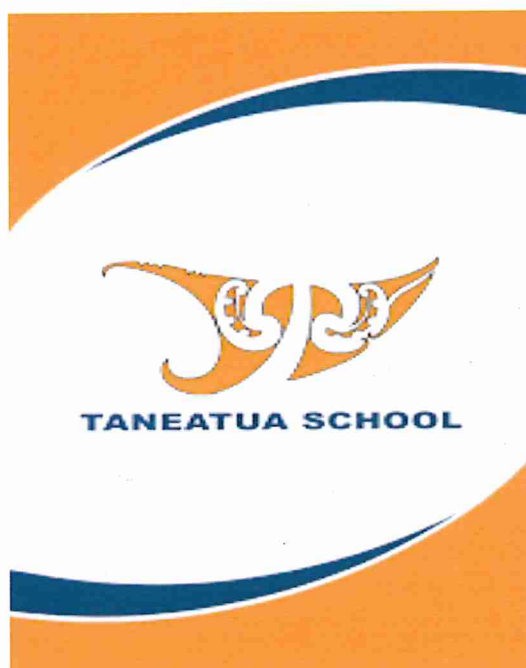


TANEATUA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



Ministry Number:	1978
Principal:	Marama Stewart
School Address:	44 McKenzie Street, Taneatua
School Postal Address:	44 McKenzie Street, Taneatua, 3123
School Phone:	07 312 9365
School Email:	admin@taneatua.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

TANEATUA SCHOOL

Annual Report - For the year ended 31 December 2021

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TANEATUA SCHOOL

Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

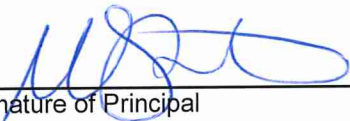
The School's 2021 financial statements are authorised for issue by the Board.

Raymond McGuire
Full Name of Presiding Member


Signature of Presiding Member

29.3.2023 *RM*
Date:

Marama Stewart
Full Name of Principal


Signature of Principal

29.3.2023
Date:

TANEATUA SCHOOL

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	1,749,846	1,609,450	1,601,120
Locally Raised Funds	3	38,135	48,200	53,246
Interest income		692	500	1,589
		<u>1,788,673</u>	<u>1,658,150</u>	<u>1,655,955</u>
Expenses				
Locally Raised Funds	3	10,623	-	7,352
Learning Resources	4	1,232,358	1,001,445	1,162,194
Administration	5	144,144	174,089	144,305
Finance		3,092	1,500	2,764
Property	6	275,728	324,250	330,078
Depreciation	11	72,054	68,500	71,978
		<u>1,737,999</u>	<u>1,569,784</u>	<u>1,718,671</u>
Net Surplus / (Deficit) for the year		50,674	88,366	(62,716)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>50,674</u>	<u>88,366</u>	<u>(62,716)</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.

TANEATUA SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Balance at 1 January		297,317	297,317	353,696
Total comprehensive revenue and expense for the year		50,674	88,366	(62,716)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	6,337
Board Contribution to Capital Works Projects		(13,157)	-	-
Equity at 31 December	23	334,834	385,683	297,317
Retained Earnings		321,677	385,683	297,317
Equity at 31 December		334,834	385,683	297,317

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.

TANEATUA SCHOOL
Statement of Financial Position
As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	96,164	121,165	67,919
Accounts Receivable	8	122,222	75,000	104,761
GST Receivable		-	500	(9,282)
Prepayments		898	5,000	5,900
Inventories	9	-	2,500	2,227
Investments		61,830	-	61,078
		<u>281,114</u>	<u>204,165</u>	<u>232,603</u>
Current Liabilities				
GST Payable		8,903	-	-
Accounts Payable	12	96,514	85,000	100,306
Revenue Received in Advance	13	-	5,000	-
Provision for Cyclical Maintenance	14	-	75,000	70,739
Finance Lease Liability	15	17,824	16,263	16,716
Funds held for Capital Works Projects	16	75,056	-	68,668
		<u>198,297</u>	<u>181,263</u>	<u>256,429</u>
Working Capital Surplus/(Deficit)		82,817	22,902	(23,826)
Non-current Assets				
Property, Plant and Equipment	11	326,100	374,781	353,460
		<u>326,100</u>	<u>374,781</u>	<u>353,460</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	63,287	-	4,931
Finance Lease Liability	15	10,796	12,000	27,386
		<u>74,083</u>	<u>12,000</u>	<u>32,317</u>
Net Assets		<u>334,834</u>	<u>385,683</u>	<u>297,317</u>
Equity		<u>334,834</u>	<u>385,683</u>	<u>297,317</u>

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

TANEATUA SCHOOL
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		808,357	838,450	550,253
Locally Raised Funds		53,527	24,129	37,906
Goods and Services Tax (net)		(386)	(9,783)	9,537
Payments to Employees		(489,173)	(400,661)	(449,787)
Payments to Suppliers		(262,760)	(277,432)	(121,238)
Cyclical Maintenance Payments in the year		(418)	(7,670)	-
Interest Paid		(3,092)	(1,500)	(2,764)
Interest Received		871	964	1,462
Net cash from Operating Activities		106,926	166,497	25,369
Cash flows from Investing Activities				
Purchase of PPE		(29,693)	(89,820)	(79,785)
Purchase of Investments		-	61,078	-
Proceeds from Sale of Investments		(752)	-	(1,078)
Net cash from Investing Activities		(30,445)	(28,742)	(80,863)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,337
Finance Lease Payments		(15,482)	(15,839)	(13,076)
Funds on behalf of Third Parties		(32,758)	(68,669)	(50,359)
Net cash from Financing Activities		(48,240)	(84,508)	(57,098)
Net increase/(decrease) in cash and cash equivalents		28,245	53,247	(112,592)
Cash and cash equivalents at the beginning of the year	7	67,919	67,918	180,511
Cash and cash equivalents at the end of the year	7	96,164	121,165	67,919

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

TANEATUA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Taneatua 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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.

TANEATUA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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.

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.

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 carryforward 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.

TANEATUA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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.

TANEATUA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is 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	10 - 40 years
Furniture and equipment	6 - 8 years
Information and communication technology	2.5 - 5 years
Library resources	12.5% Diminishing value
Leased assets held under a finance lease	Over Life of the Lease
Motor Vehicles	5 years
Textbooks	5 years

TANEATUA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

l) Impairment of property, plant, and equipment

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 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

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).

TANEATUA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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 at the start of the year.

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.

TANEATUA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	480,945	533,440	452,153
Teachers' Salaries Grants	756,769	560,000	835,434
Use of Land and Buildings Grants	169,720	216,000	215,433
Resource Teachers Learning and Behaviour Grants	2,787	5,000	2,593
Other MoE Grants	249,923	196,123	58,894
Other Government Grants	89,702	98,887	36,613
	1,749,846	1,609,450	1,601,120

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	9,035	15,000	37,136
Fees for Extra Curricular Activities	17,750	600	-
Trading	2,019	-	4,097
Fundraising & Community Grants	3,719	22,600	10,181
Other Revenue	5,612	10,000	1,832
	38,135	48,200	53,246
Expenses			
Extra Curricular Activities Cost	-	-	1,150
Trading	4,969	-	4,399
Other Locally Raised Funds Expenditure	5,654	-	1,803
	10,623	-	7,352
<i>Surplus for the year Locally raised funds</i>	27,512	48,200	45,894

4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	46,714	23,400	22,487
Employee Benefits - Salaries	1,085,558	854,145	1,119,646
Equipment Repairs	337	-	121
Extra-Curricular Activities	88,485	111,900	13,695
Information and Communication Technology	213	2,500	-
Library Resources	387	1,500	1,114
Staff Development	10,664	8,000	5,131
	1,232,358	1,001,445	1,162,194

TANEATUA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,996	4,217	4,344
Board of Trustees Fees	3,197	3,975	2,219
Board of Trustees Expenses	3,662	6,800	1,722
Communication	1,286	3,100	2,687
Consumables	2,447	4,800	3,499
Employee Benefits - Salaries	104,887	101,847	101,679
Operating Lease	-	15,500	-
Other	14,264	19,300	20,267
Insurance	6,137	6,000	6,138
Service Providers, Contractors and Consultancy	3,268	8,550	1,750
	<u>144,144</u>	<u>174,089</u>	<u>144,305</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,179	7,900	8,979
Cyclical Maintenance Provision	(11,965)	7,000	5,516
Employee Benefits - Salaries	55,853	59,000	63,734
Grounds	6,328	6,000	6,756
Heat, Light and Water	25,170	15,000	19,036
Rates	2,892	2,850	3,098
Repairs and Maintenance	13,964	5,500	4,723
Use of Land and Buildings	169,720	216,000	215,433
Security	4,587	5,000	2,803
	<u>275,728</u>	<u>324,250</u>	<u>330,078</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% 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. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	96,164	121,165	67,919
Cash and cash equivalents for Cash Flow Statement	<u>96,164</u>	<u>121,165</u>	<u>67,919</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value. Of the \$96,164 Cash and Cash Equivalents, \$78,650 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

TANEATUA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	46,167	75,000	50,929
Receivables from the Ministry of Education	15,359	-	-
Interest Receivable	285	-	464
Teacher Salaries Grant Receivable	60,411	-	53,368
	<u>122,222</u>	<u>75,000</u>	<u>104,761</u>
Receivables from Exchange Transactions	46,452	75,000	51,393
Receivables from Non-Exchange Transactions	75,770	-	53,368
	<u>122,222</u>	<u>75,000</u>	<u>104,761</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	-	2,500	2,227
	<u>-</u>	<u>2,500</u>	<u>2,227</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	61,830	-	61,078
Total Investments	<u>61,830</u>	<u>-</u>	<u>61,078</u>

TANEATUA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	105,094	-	-	-	(3,393)	101,701
Building Improvements	49,267	-	-	-	(3,760)	45,507
Furniture and Equipment	76,321	32,146	-	-	(18,084)	90,383
Information and Communication	37,601	1,301	-	-	(13,331)	25,571
Motor Vehicles	23,129	-	-	-	(12,117)	11,012
Textbooks	10,457	7,538	-	-	(2,761)	15,234
Leased Assets	39,883	1,775	-	-	(17,082)	24,576
Library Resources	11,708	1,934	-	-	(1,526)	12,116
Balance at 31 December 2021	353,460	44,694	-	-	(72,054)	326,100

The net carrying value of equipment held under a finance lease is \$24,576 (2020: \$39,883).

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	135,715	(34,014)	101,701	135,715	(30,621)	105,094
Building Improvements	68,360	(22,853)	45,507	68,360	(19,093)	49,267
Furniture and Equipment	154,857	(64,474)	90,383	128,496	(52,175)	76,321
Information and Communication Technology	102,585	(77,014)	25,571	104,951	(67,350)	37,601
Motor Vehicles	60,586	(49,574)	11,012	60,586	(37,457)	23,129
Textbooks	20,731	(5,497)	15,234	13,193	(2,736)	10,457
Leased Assets	84,877	(60,301)	24,576	89,579	(49,696)	39,883
Library Resources	74,246	(62,131)	12,116	72,312	(60,604)	11,708
Balance at 31 December 2020	701,957	(375,858)	326,100	673,192	(319,732)	353,460

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	12,213	20,000	21,587
Accruals	12,865	-	14,682
Employee Entitlements - Salaries	60,411	65,000	53,368
Employee Entitlements - Leave Accrual	11,025	-	10,669
	96,514	85,000	100,306
Payables for Exchange Transactions	96,514	85,000	100,306
	96,514	85,000	100,306

The carrying value of payables approximates their fair value.

TANEATUA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	-	5,000	-
	-	5,000	-

14. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	75,670	75,670	70,154
Increase/ (decrease) to the Provision During the Year	(11,965)	7,000	5,516
Use of the Provision During the Year	(418)	(7,670)	-
Provision at the End of the Year	63,287	75,000	75,670
Cyclical Maintenance - Current	-	75,000	70,739
Cyclical Maintenance - Term	63,287	-	4,931
	63,287	75,000	75,670

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:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	18,163	16,263	16,716
Later than One Year and no Later than Five Years	10,847	12,000	27,386
Future Finance Charges	(390)		
	28,620	28,263	44,102
Represented by			
Finance lease liability - Current	17,824	16,263	16,716
Finance lease liability - Term	10,796	12,000	27,386
	28,620	28,263	44,102

TANEATUA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

16. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Flood Damage	<i>in progress</i>	(3,594)			-	(3,594)
Branch Water Supply Upgrade	<i>in progress</i>	(3,440)	-	-	3,440	-
Staffroom re-roof	<i>in progress</i>	720	-	-	(720)	-
Bike on Trust Track Income	<i>in progress</i>	78,650	-	-	-	78,650
SIP Kitchen	<i>in progress</i>	(3,668)	-	(9,489)	13,157	-
Totals		68,668	-	(9,489)	15,877	75,056

Represented by:

Funds Held on Behalf of the Ministry of Education	78,650
Funds Due from the Ministry of Education	(3,594)
Totals	75,056

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Flood Damage	<i>in progress</i>	(3,594)			-	(3,594)
Branch Water Supply Upgrade	<i>in progress</i>	(4,351)	4,352	(3,441)	-	(3,440)
Staffroom re-roof	<i>in progress</i>	27,762	122	(27,164)	-	720
Bike on Trust Track Income	<i>in progress</i>	-	78,650	-	-	78,650
SIP Kitchen	<i>in progress</i>	-	25,993	(29,661)	-	(3,668)
Totals		19,817	109,117	(60,266)	-	68,668

17. 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.

Richard Thrupp, a trustee of the Board, is the husband of Tangi Thrupp, who is employed as the school and board secretary and their daughter, Te Iriarangi Thrupp, is employed as a teacher aide.

TANEATUA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	3,197	2,219
<i>Leadership Team</i> Remuneration	143,652	141,771
Full-time equivalent members	1	1
Total key management personnel remuneration	146,849	143,990

There are 6 members of the Board excluding the Principal. The Board had held 4 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	1	-

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

19. 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

TANEATUA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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. 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 2021, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works:

(a) \$78,650 contract for SIP Bike track, which will be fully funded by the Ministry of Education. \$78,650 has been received and \$0 has been spent to date.

(Capital commitments at 31 December 2020: \$104,643)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts:

(Operating commitments at 31 December 2020: nil)

22. Financial Instruments

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	96,164	121,165	67,919
Receivables	122,222	75,000	104,761
Investments - Term Deposits	61,830	-	61,078
Total Financial assets measured at amortised cost	280,216	196,165	233,758
Financial liabilities measured at amortised cost			
Payables	96,514	85,000	100,306
Finance Leases	28,620	28,263	44,102
Total Financial Liabilities Measured at Amortised Cost	125,134	113,263	144,408

TANEATUA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2021

23. Events After Balance Date

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

24. Covid 19 Pandemic ongoing implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

25. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 137(1) of the Education and Training Act 2020, which requires the Board of Trustees to provide their audited financial statements to the Ministry of Education by 31st May 2022.

Independent Auditor's Report

To the Readers of Taneatua School's Financial Statements

For the Year Ended 31 December 2021

The Auditor-General is the auditor of Taneatua School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 4 April 2023. 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.

ACCOUNTANTS & ADVISORS

The Collective
145 Seventeenth Avenue
Tauranga 3112, New Zealand
Telephone: +64 7 927 1234
williambuck.com

William Buck Audit (NZ) Limited

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 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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 24 to 29, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

TANEATUA SCHOOL

Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Occupation	Term expired / expires
Richard Thrupp	Presiding Member	Elected	Police Officer	September 2022
Marama Stewart	Principal	Appointed 2019	Principal	
Taina Ramsay	Parent Rep	Elected	Home Executive	September 2022
Georgina Williams	Parent Rep	Elected	Health Care Worker	September 2022
Tangi Thrupp	Secretary	Seconded 2019	School Secretary	
Tamati Crook	Parent Rep	Elected	Truck Driver	September 2022
Alice Witeri	Staff Rep	Elected	Teacher	September 2022
The following were elected as part of the 2022 board elections				
Raymond McGuire	Presiding Member	Elected	Retired	May 2025
Renata Iopata	Parent Rep	Elected	Truck Driver	May 2025
Georgina Williams	Parent Rep	Elected	Health Care Worker	May 2025
Kyllie Te Whetu	Parent Rep	Elected	Catering	May 2025
Cacey Black	Parent Rep	Elected	Home Executive	May 2025
Te Ahuru Waititi	Staff Rep	Elected	Teacher	May 2025

TANEATUA SCHOOL

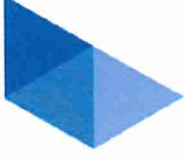
Kiwi Sport Statement

For the year ended 31 December 2021

Kiwisport is a Government funding initiative to support sport for school aged children.

In 2021 the School received Kiwi Sport funding of \$1,866 (2020: \$1,782).

Kiwisport funding was used to fund student participation in sports programmes.



School Name:	Taneatua School
School Number:	1978

Strategic Aim:	<p>Who: Teaching and Learning: Student Achievement through Enabling our Teachers 4a) Senior Leadership will create a PLD plan which encourages and strengthens an 'Open to Learning' culture with ALL staff. 4b) Senior Leadership will ensure that the review and design of school programmes is informed by up-to-date data. 4c) All teachers will use a meaningful progressions framework aligned with the New Zealand Curriculum to identify individual students' learning needs and make this overt in their weekly planning. 4d) Through best practice targeted classroom teaching all children will be supported to make progress in their academic, sporting, cultural, behavioural and/or developmental learning, reflective of theirs and their whānau's aspirations. 4e) The Board will address the learning needs of all children identified as not achieving at expectation in the 2019 End of Year Data through the Student Achievement Targets.</p>		
Annual Aim:	<p>Outcome: All Year One students in the target group will score "Most" on the Junior Oral Language Screening Tool by the end of their first year of school.</p>		
Target:	<p>Tahi - Oral Language and Developmental Skills: At the end of 2020 all target students will make positive progress to successful learning within Level One of the New Zealand Curriculum and Te Maurautanga o Aotearoa.</p>		
Baseline Data:	<p>Target Group: Year One in both Māori and English Mediums - specific children to be identified by teaching staff.</p>		

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>We managed to assess 80% of our students prior to lockdown. Then this goal was put on hold until we could improve consistent attendance across the junior school. This did not occur until Term Four, 2021.</p>	<p>We went into lock down and had to defer this target due to inconsistent attendance.</p>	<p>Lockdown and very low attendance following.</p>	<p>Start again in 2022</p>
<p>Planning for next year: We just need to start again in 2022.</p>			

School Name:	Taneatua School		School Number:	1978
Strategic Aim:	<p><u>Who:</u> Teaching and Learning: Student Achievement through Enabling our Teachers 4a) Senior Leadership will create a PLD plan which encourages and strengthens an 'Open to Learning' culture with ALL staff. 4b) Senior Leadership will ensure that the review and design of school programmes is informed by up-to-date data. 4c) All teachers will use a meaningful progressions framework aligned with the New Zealand Curriculum to identify individual students' learning needs and make this overt in their weekly planning. 4d) Through best practice targeted classroom teaching all children will be supported to make progress in their academic, sporting, cultural, behavioural and/or developmental learning, reflective of theirs and their whānau's aspirations. 4e) The Board will address the learning needs of all children identified as not achieving at expectation in the 2019 End of Year Data through the Student Achievement Targets.</p>			
Annual Aim:	Outcome: All Year Two students in the target group will use and develop Key Competencies across a range of learning areas to enable full engagement with Level Two of both curricula.			
Target:	Rua - Learning Through Play: At the end of 2021 all target students will make positive progress to begin successful learning within Level Two of the New Zealand Curriculum and Te Maurautanga o Aotearoa in 2022.			
Baseline Data:	Target Group: Year Two in both Māori and English Mediums - specific children to be identified by teaching staff.			
<p>Actions - <i>What did we do?</i></p> <p>We used this very well in 2021. Lockdown mucked up all of our plans so we decided to focus on Well Being and pro-social behaviours because the negative behaviours present in 2020 prevented good quality teaching and learning.</p> <p>Planning for next year:</p> <p>We just need to start again in 2021.</p>	<p>Outcomes - <i>What happened?</i></p> <p>We played all year and focussed on pro-social skills, well being, and attendance.</p>	<p>Reasons for the variance - <i>Why did it happen?</i></p> <p>Lockdown and very low attendance following.</p>	<p>Evaluation - <i>Where to next?</i></p> <p>Start again in 2022</p>	

School Name:	Taneatua School		School Number:	1978
Strategic Aim:	<p><u>Who:</u> Teaching and Learning: Student Achievement through Enabling our Teachers 4a) Senior Leadership will create a PLD plan which encourages and strengthens an 'Open to Learning' culture with ALL staff. 4b) Senior Leadership will ensure that the review and design of school programmes is informed by up-to-date data. 4c) All teachers will use a meaningful progressions framework aligned with the New Zealand Curriculum to identify individual students' learning needs and make this overt in their weekly planning. 4d) Through best practice targeted classroom teaching all children will be supported to make progress in their academic, sporting, cultural, behavioural and/or developmental learning, reflective of theirs and their whānau's aspirations. 4e) The Board will address the learning needs of all children identified as not achieving at expectation in the 2019 End of Year Data through the Student Achievement Targets.</p>			
Annual Aim:	<p>Outcome: All target year six students will reach 'Knowledge Stage Six' in the 'NZ Maths Numeracy Framework' by the end of Year Six.</p>			
Target:	<p>Toru - Mathematics Basic Facts Target: At the end of 2021 all target students will make positive progress to successful learning within Level Three of the New Zealand Curriculum and Te Maurautanga o Aotearoa.</p>			
Baseline Data:	<p>Target Group: Year Six in both Māori and English Mediums - specific children to be identified by teaching staff.</p>			
<p>Actions - <i>What did we do?</i></p> <p>Lockdown mucked up all of our plans but we persisted in our targeted PLD for our teachers. We adjusted so that we focussed on Teacher Practice across all levels because the attendance was so haphazard we couldn't ever get a persistently attending group of tamariki. The other issue was that we gained 27 new students in Term Four, 2021.</p> <p>Planning for next year: We just need to start again in 2021.</p>	<p>Outcomes - <i>What happened?</i></p> <p>The teachers gained a great understanding of mathematics and the progressions. The standard of mathematics teaching and learning increased significantly. We can now confidently state where akonga are in terms of achievement.</p>	<p>Reasons for the variance - <i>Why did it happen?</i></p> <p>Lockdown and very low attendance following.</p>	<p>Evaluation - <i>Where to next?</i></p> <p>Start again in 2022</p>	

School Name:	Taneatua School		School Number:	1978
Strategic Aim:	<p><u>Who:</u> Teaching and Learning: Student Achievement through Enabling our Teachers 4a) Senior Leadership will create a PLD plan which encourages and strengthens an 'Open to Learning' culture with ALL staff. 4b) Senior Leadership will ensure that the review and design of school programmes is informed by up-to-date data. 4c) All teachers will use a meaningful progressions framework aligned with the New Zealand Curriculum to identify individual students' learning needs and make this overt in their weekly planning. 4d) Through best practice targeted classroom teaching all children will be supported to make progress in their academic, sporting, cultural, behavioural and/or developmental learning, reflective of theirs and their whānau's aspirations. 4e) The Board will address the learning needs of all children identified as not achieving at expectation in the 2019 End of Year Data through the Student Achievement Targets.</p>			
Annual Aim:	<p><u>Outcome:</u> All target year eight students will reach 4P on the e-asTTle Norms and Curriculum Expectations matrix.</p>			
Target:	<p><u>Wha - Authentic Writing for Engagement:</u> At the end of 2020 all target students will make positive progress to successful learning at the beginning of Level Four of the New Zealand Curriculum and Te Maurautanga o Aotearoa.</p>			
Baseline Data:	<p><u>Target Group:</u> Year Eight in both Māori and English Mediums - specific children to be identified by teaching staff.</p>			
<p>Actions - <i>What did we do?</i></p> <p>Lockdown mucked up all of our plans and we put this goal on hold.</p> <p>Planning for next year:</p> <p>We just need to start again in 2022.</p>	Outcomes - <i>What happened?</i>	Reasons for the variance - <i>Why did it happen?</i>	Evaluation - <i>Where to next?</i>	
	We put this goal on hold.	Lockdown and very low attendance following.	Start again in 2022	