

TIKORANGI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2251

Principal: Kerry Nancarrow

School Address: 356 Ngatimaru Road, R D 43, WAITARA

School Postal Address: 356 Ngatimaru Road, R D 43, WAITARA , 4383

School Phone: 06 754 6634

School Email: office@tikorangi.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Nigel Eason	Chairperson	Elected	Panel Operator	Jun 2022
Paul Johnson	Principal	ex Officio		
Kerry Nancarrow	Principal	ex Officio		
Brent Abbott	Parent Rep	Elected	Accountant	Jun 2022
Kelly Armfield	Parent Rep	Elected	Engineer	Jun 2019
Tony Herbert	Parent Rep	Elected	Self employed	Jun 2019
Erina Tamehana	Parent Rep	Elected	ECE worker	Jun 2022
Kristie Boyd	Parent Rep	Elected	Home Exec	Jun 2022
Sanjana Chand	Parent Rep	Elected	HR	Jun 2022
Kieran Baker	Parent Rep	Co-opted	Self employed butcher	Dec 2020
Rachel Olson	Staff Rep	Elected	Deputy Principal	Jun 2022

Accountant / Service Provider: Education Services Ltd



TIKORANGI SCHOOL

Annual Report - For the year ended 31 December 2019

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Tikorangi School

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

NIGEL EASON

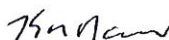
Full Name of Board Chairperson

Kerry Nancarrow

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

27th May 2020

Date:

27th May 2020

Date:

Tikorangi School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,300,133	1,144,672	1,185,396
Locally Raised Funds	3	134,104	41,650	93,394
Interest income		223	-	620
		<u>1,434,460</u>	<u>1,186,322</u>	<u>1,279,410</u>
Expenses				
Locally Raised Funds	3	47,178	3,871	70,059
Learning Resources	4	909,992	923,270	919,924
Administration	5	103,452	110,094	100,001
Finance		4,186	1,290	5,235
Property	6	282,055	118,397	178,364
Depreciation	7	79,818	75,182	87,647
Loss on Disposal of Property, Plant and Equipment		17,343	-	469
		<u>1,444,024</u>	<u>1,232,104</u>	<u>1,361,699</u>
Net Surplus / (Deficit) for the year		(9,564)	(45,782)	(82,289)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(9,564)</u>	<u>(45,782)</u>	<u>(82,289)</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.

Tikorangi School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		462,648	486,449	542,393
Total comprehensive revenue and expense for the year		(9,564)	(45,782)	(82,289)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	2,544
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	21	453,084	440,667	462,648
Retained Earnings		453,084	440,667	462,648
Equity at 31 December		453,084	440,667	462,648

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.

Tikorangi School
Statement of Financial Position
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	46,503	-	22,499
Accounts Receivable	9	61,605	61,900	65,177
GST Receivable		7,387	14,399	4,021
Prepayments		7,093	3,848	3,569
Inventories	10	1,232	1,188	1,005
		<u>123,820</u>	<u>81,335</u>	<u>96,271</u>
Current Liabilities				
Accounts Payable	12	82,968	68,598	98,722
Revenue Received in Advance	13	1,080	-	-
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability - Current Portion	15	9,056	8,268	8,588
		<u>93,104</u>	<u>76,866</u>	<u>107,310</u>
Working Capital Surplus/(Deficit)		<u>30,716</u>	<u>4,469</u>	<u>(11,039)</u>
Non-current Assets				
Property, Plant and Equipment	11	431,318	437,610	486,118
		<u>431,318</u>	<u>437,610</u>	<u>486,118</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	1,818	-	909
Finance Lease Liability	15	7,132	1,412	11,522
		<u>8,950</u>	<u>1,412</u>	<u>12,431</u>
Net Assets		<u>453,084</u>	<u>440,667</u>	<u>462,648</u>
Equity		<u>453,084</u>	<u>440,667</u>	<u>462,648</u>

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

Tikorangi School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		253,476	273,120	288,710
Locally Raised Funds		140,473	29,650	88,105
Goods and Services Tax (net)		(3,366)	-	10,378
Payments to Employees		(167,770)	(182,750)	(163,402)
Payments to Suppliers		(149,943)	(59,400)	(176,654)
Interest Paid		(4,186)	(1,290)	(5,235)
Interest Received		289	-	508
Net cash from Operating Activities		68,973	59,330	42,410
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(37,030)	(29,000)	(17,680)
Net cash from Investing Activities		(37,030)	(29,000)	(17,680)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,544
Finance Lease Payments		(7,939)	(31,540)	(5,985)
Net cash from Financing Activities		(7,939)	(31,540)	(3,441)
Net increase/(decrease) in cash and cash equivalents		24,004	(1,210)	21,289
Cash and cash equivalents at the beginning of the year	8	22,499	1,210	1,210
Cash and cash equivalents at the end of the year	8	46,503	-	22,499

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.

Tikorangi School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Tikorangi School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view 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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

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.

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 11.

Cyclical Maintenance Provision

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 14.

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.

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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise 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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	50 years
Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

n) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

u) Borrowings

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	256,936	257,120	261,574
Teachers' Salaries Grants	759,245	779,470	757,681
Use of Land and Buildings Grants	254,703	90,238	141,031
Other MoE Grants	29,249	17,844	23,636
Other Government Grants	-	-	1,474
	<u>1,300,133</u>	<u>1,144,672</u>	<u>1,185,396</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	36,860	14,200	2,583
Bequests & Grants	10,260	11,000	10,020
Activities	52,019	4,950	68,757
Trading	942	500	1,134
Fundraising	1,141	-	1,300
Other Revenue	24,182	-	-
School House	8,700	11,000	9,600
	<u>134,104</u>	<u>41,650</u>	<u>93,394</u>
Expenses			
Activities	44,253	3,371	60,267
Trading	1,209	500	1,227
School House	1,716	-	8,565
	<u>47,178</u>	<u>3,871</u>	<u>70,059</u>
<i>Surplus for the year Locally raised funds</i>	<u>86,926</u>	<u>37,779</u>	<u>23,335</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	15,867	12,700	8,657
Library Resources	312	150	210
Employee Benefits - Salaries	879,080	900,220	899,158
Staff Development	11,486	7,350	7,895
Equipment Mtce	1,430	500	-
Extra Curricular Activities	1,817	2,350	4,004
	<u>909,992</u>	<u>923,270</u>	<u>919,924</u>

5. Administration

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Audit Fee	4,242	4,094	3,356
Board of Trustees Fees	3,910	3,800	4,699
Board of Trustees Expenses	2,333	1,100	71
Communication	1,990	1,650	1,937
Consumables	4,537	5,200	6,033
Operating Lease	932	2,000	1,892
Other	12,858	15,050	14,640
Employee Benefits - Salaries	61,397	62,000	51,954
Insurance	3,573	4,000	4,353
Service Providers, Contractors and Consultancy	7,680	11,200	11,066
	<u>103,452</u>	<u>110,094</u>	<u>100,001</u>

6. Property

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Caretaking and Cleaning Consumables	4,279	7,050	5,736
Cyclical Maintenance Expense	909	909	909
Grounds	5,966	9,450	7,756
Heat, Light and Water	7,157	8,250	8,209
Rates	1,058	-	971
Repairs and Maintenance	7,185	2,500	12,077
Use of Land and Buildings	254,703	90,238	141,031
Security	798	-	1,675
	<u>282,055</u>	<u>118,397</u>	<u>178,364</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

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Buildings	1,776	1,523	1,776
Building Improvements	12,088	11,390	13,278
Furniture and Equipment	47,088	42,480	49,523
Information and Communication Technology	7,677	10,162	11,847
Leased Assets	10,268	8,322	9,702
Library Resources	921	1,305	1,521
	<u>79,818</u>	<u>75,182</u>	<u>87,647</u>

8. Cash and Cash Equivalents

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Cash on Hand	55	-	55
Bank Current Account	12,346	-	752
Bank Call Account	34,102	-	21,692
Cash equivalents for Cash Flow Statement	<u>46,503</u>	<u>-</u>	<u>22,499</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	5,289
Banking Staffing Underuse	-	4,640	-
Interest Receivable	46	-	112
Teacher Salaries Grant Receivable	61,559	57,260	59,776
	<u>61,605</u>	<u>61,900</u>	<u>65,177</u>
Receivables from Exchange Transactions	46	-	5,401
Receivables from Non-Exchange Transactions	61,559	61,900	59,776
	<u>61,605</u>	<u>61,900</u>	<u>65,177</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery/uniforms	1,232	1,188	1,005
	<u>1,232</u>	<u>1,188</u>	<u>1,005</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Land	10,000	-	-	-	-	10,000
Buildings	63,897	-	-	-	(1,776)	62,121
Building Improvements	173,063	-	(17,343)	-	(12,088)	143,633
Furniture and Equipment	204,926	36,856	-	-	(47,088)	194,694
Information and Communication Tech	16,407	-	-	-	(7,677)	8,730
Leased Assets	15,717	5,330	-	-	(10,268)	10,779
Library Resources	2,108	174	-	-	(921)	1,361
Balance at 31 December 2019	<u>486,118</u>	<u>42,360</u>	<u>(17,343)</u>	<u>-</u>	<u>(79,818)</u>	<u>431,318</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Land	10,000	-	10,000
Buildings	93,059	(30,938)	62,121
Building Improvements	314,196	(170,563)	143,633
Furniture and Equipment	436,770	(242,076)	194,694
Information and Communication	92,631	(83,901)	8,730
Leased Assets	36,657	(25,878)	10,779
Library Resources	24,278	(22,917)	1,361
Balance at 31 December 2019	<u>1,007,591</u>	<u>(576,273)</u>	<u>431,318</u>

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	10,000	-	-	-	-	10,000
Buildings	65,673	-	-	-	(1,776)	63,897
Building Improvements	183,643	2,698	-	-	(13,278)	173,063
Furniture and Equipment	239,983	14,934	(469)	-	(49,523)	204,925
Information and Communication Technology	28,254	-	-	-	(11,847)	16,407
Leased Assets	20,985	4,434	-	-	(9,702)	15,717
Library Resources	3,584	46	-	-	(1,521)	2,109
Balance at 31 December 2018	552,122	22,112	(469)	-	(87,647)	486,118

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	10,000	-	10,000
Buildings	93,059	(29,162)	63,897
Building Improvements	338,518	(165,455)	173,063
Furniture and Equipment	399,914	(194,989)	204,925
Information and Communication Technology	92,631	(76,224)	16,407
Leased Assets	37,780	(22,063)	15,717
Library Resources	24,104	(21,995)	2,109
Balance at 31 December 2018	996,006	(509,888)	486,118

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	4,011	8,018	6,194
Accruals	3,026	2,853	2,257
Banking Staffing Overuse	13,468	-	29,590
Employee Entitlements - Salaries	61,559	57,260	59,776
Employee Entitlements - Leave Accrual	904	467	905
	82,968	68,598	98,722
Payables for Exchange Transactions	82,968	68,598	98,722
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	82,968	68,598	98,722

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income in Advance	1,080	-	-
	1,080	-	-

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	909	(909)	-
Increase to the Provision During the Year	909	909	909
Provision at the End of the Year	<u>1,818</u>	<u>-</u>	<u>909</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	1,818	-	909
	<u>1,818</u>	<u>-</u>	<u>909</u>

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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	9,583	8,268	9,621
Later than One Year and no Later than Five Years	7,206	1,412	12,123
	<u>16,789</u>	<u>9,680</u>	<u>21,744</u>

16. 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.

17. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,910	4,699
Full-time equivalent members	0.08	0.08
<i>Leadership Team</i>		
Remuneration	291,635	377,179
Full-time equivalent members	2.75	4.00
Total key management personnel remuneration	295,545	381,878
Total full-time equivalent personnel	2.83	4.08

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal A		
Salary and Other Payments	30 - 40	120 - 130
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-
Principal B		
Salary and Other Payments	60 - 70	-
Benefits and Other Emoluments	1 - 2	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1.00	-
	1.00	0.00

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

18. 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

21. 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.

22. 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	46,503	-	22,499
Receivables	61,605	61,900	65,177
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	108,108	61,900	87,676

Financial liabilities measured at amortised cost

Payables	82,968	68,598	98,722
Borrowings - Loans	-	-	-
Finance Leases	16,188	9,680	20,110
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	99,156	78,278	118,832

23. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

24. Comparatives

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

25. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 8 Cash and Cash Equivalents:
Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

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

The Auditor-General is the auditor of Tikorangi School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Ltd, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expenses, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 27 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 23 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustee schedule included under the School Directory page and the Analysis of Variance and Kiwisport statement included as an appendices, but does not include the financial statements, and our auditor's report thereon.

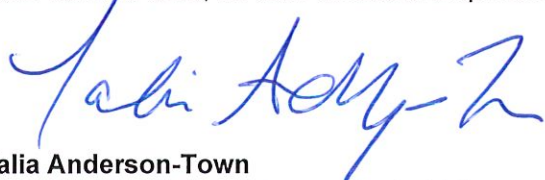
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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




Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand



School Charter

Tikorangi School Analysis of Variance Strategic Direction and Annual Targets 2019 -2021

Principals' endorsement:	
Board of Trustees' endorsement:	
Submission date to Ministry of Education:	March 1st 2019

Tikorangi School 2019 - 21

Introductory Section - Strategic Intentions

Mission Statement	A collaborative learning community, based on shared values, providing our students with sound educational beginnings. We are dedicated to growing great people, growing our future.
Vision	'A modern rural learning environment with children who are respectful, resilient and who take responsibility for themselves, their learning and their environment.'
Values	<p><u>Respect</u> – we will encourage all students to respect themselves, each other, cultural and personal diversity, school property and the environment.</p> <p><u>Responsibility</u> – we will encourage all learners to take a growing responsibility for their own learning, behaviour and place in society.</p> <p><u>Resilience</u> - we will provide opportunities for students to move outside their comfort zones and display personal courage and growth. A focus on individual determination and grit will be school wide.</p> <p><u>Rangimārie</u> - we will teach mindfulness and peacefulness to encourage students to feel calm and centred.</p>
NZ Curriculum Principles	<p><u>Learning to Learn:</u> We will encourage students to take pride in all they do and to achieve a personal sense of quality. To achieve this they will need to be helped to assess their own work and behavior, reflect on the learning process and develop the ability to know what decision to make next.</p> <p><u>Community Engagement:</u> Learners achieve where there is an open communication between home, school and community. School direction will be a shared journey and the school will actively engage the community.</p> <p><u>Coherence:</u> Learners achieve in authentic, integrated contexts where resources are used effectively and where connections, and alignment are made to other learning areas, to put new ideas into practice. Learning will build on previous learning for profound learning to happen.</p> <p><u>Cultural Diversity:</u> Learners cultural backgrounds are acknowledged and valued and the school environment will reflect this. Diversity will be celebrated and used to benefit all Ākonga.</p> <p><u>High Expectations:</u> All learners will be expected to achieve, want to achieve and this will be attained through all staff expecting and pushing for fluid learning progress of all Ākonga.</p> <p><u>Treaty of Waitangi:</u> Te Tiriti o Waitangi is the founding NZ document, students have opportunities to acquire Te Reo Maori me ona Tikanga</p> <p>Inclusion: All learners and their families need to feel acceptance, belonging, affirmation, ownership and a sense of confidence and security in our learning environment.</p>

	<p><u>Future Focus:</u> Learners will be able to explore future focused issue s through our curriculum delivery.</p> <p><u>Rangatiratanga:</u> Teacher Effectiveness</p> <p><u>Whangaungatanga:</u> Relationships</p> <p><u>Awhinatanga:</u> Guiding and Supporting</p> <p><u>Manaakitanga:</u> Integrity, sincerity, respect</p> <p><u>Pono:</u> Having self-belief</p> <p><u>Wananga:</u> Sharing of knowledge</p>
Māori Dimensions and Cultural Diversity	<p>Tikorangi School has a 29% Maori representation within its student group, that has grown from 25% since the beginning of 2013. 67% of the remaining students associate with NZ European ethnicity, with 3% being from other several other cultural backgrounds. We have awarded a FTMU for leadership in Maori as a means to promote and extend our school's capability. In combination we have continued to employ kapa haka specialists for the whole school to participate in expert Maori performance tuition. Continued application and emphasis will be a priority in Tikanga and Te Reo Maori. Board to staff level adhere to basic Tikanga hui principles and this is also evident in classrooms.</p>

2018 Baseline Data or School Context

Students' Learning

Age	Ethnic 1	Reading Level	Reading Age	2018 Goal	Reading Level Wk 1 T4	Progress in Years	
6yr 11mth	NZ European	22	8.5	9.5	25	1	1
6yr 9mth	NZ European	22	8.5	9.5	25	1	1
6yr 9mth	NZ European	7	5.5	6.5	11	0.5	0.4
6yr 2mth	NZ European	10	5.5	6.5	13	1	0.3
6yr 11mth	NZ European	8	5.5	6.5	10	0.5	0.2
6yr 9mth	NZ European	8	5.5	6.5	9	0.5	0.1
6yr 0mth	NZ European	10	5.5	6.5	14	1	0.5
6yr 0mth	NZ European	8	5.5	6.5	12	0.5	0.4
6yr 5mth	NZ Maori	8	5.5	6.5	14	1	1
6yr 4mth	NZ European	14	6.5	7.5	16	0.5	0.25
6yr 10mth	NZ European	5	5.0	6	6	0.5	0.1
6yr 8mth	NZ European	14	6.5	7.5	25	3	3
6yr 6mth	NZ European	7	5.5	6.5	11	0.5	0.4
6yr 6mth	NZ Maori	7	5.5	6.5	9	0.5	0.2
6yr 11mth	NZ European	13	6.0	7.0	15	0.5	0.25
6yr 3mth	NZ European	22	8.5	9.5	25	1	1
6yr 8mth	NZ European	12	6.0	7.0	16	1	0.5
6yr 10mth	NZ European	13	6.0	7.0	16	1	0.5
6yr 5mth	NZ European	13	6.0	7.0	16	1.5	1
6yr 6mth	NZ European	13	6.0	7.0	16	1	0.9
							Year 2 Average Increase in Years

Y3	Koruru	Female	7yr 4mth	NZ European	N/A	N/A	N/A	N/A	N/A
Y3	Koruru	Male	7yr 5mth	NZ European	13	6.0	7.0	18	1.5
Y3	Koruru	Male	7yr 9mth	NZ European	13	6.0	7.0	15	0.5
Y3	Koruru	Male	7yr 7mth	NZ European	22	8.5	9.5	25	1
Y3	Koruru	Male	7yr 3mth	NZ European	13	6.0	7.0	16	1
Y3	Koruru	Male	7yr 1mth	NZ Maori	22	8.5	9.5	25	1
Y3	Koruru	Male	6yr 11mth	NZ European	13	6.0	7.0	25	3.6
Y3	Koruru	Male	7yr 4mth	NZ Maori	11	5.5	6.5	15	1
Y3	Koruru	Female	7yr 8mth	NZ Maori	22	8.5	9.5	25	1
Y3	Koruru	Female	7yr 11mth	NZ European	11	5.5	6.5	15	1
Y3	Koruru	Female	7yr 10mth	NZ European	19	7.5	8.5	26	2
Y3	Koruru	Male	7yr 1mth	NZ Maori	21	8.0	9.0	25	1
Y3	Koruru	Female	7yr 1mth	NZ Maori	17	7.0	8.0	25	2
Y3	Koruru	Male	7yr 9mth	NZ European	15	7.0	8.0	28	1
Y3	Koruru	Female	7yr 2mth	NZ European	18	7.5	8.5	23	2
Y3	Koruru	Female	7yr 2mth	NZ European	17	7.0	8.0	22	2.8
Y3	Koruru	Male	7yr 10mth	NZ Maori	16	7.0	8.0	19	1
Y3	Koruru	Female	7yr 3mth	NZ European	17	7.0	8.0	23	1.5
Y3	Koruru	Female	6yr 11mth	NZ European	12	6.0	7.0	13	0
Y3	Koruru	Male	7yr 3mth	NZ European	18	7.5	8.5	25	1.5
Y3	Koruru	Female	7yr 3mth	NZ European	16	7.0	8.0	18	0.5
Y3	Koruru	Male	7yr 4mth	NZ European	19	7.5	8.5	24	1.5
Y3	Koruru	Female	7yr 5mth	NZ European	21	8.0	9.0	25	1
Y3	Koruru	Male	7yr 4mth	NZ European	10	7.0	8.0	18	0.5
Y3	Koruru	Female	7yr 6mth	NZ Maori	12	6.0	7.0	16	1
Y3	Koruru	Female	7yr 4mth	NZ Maori	17	7.0	8.0	22	1.5
Y3	Koruru	Female	7yr 4mth	NZ European	17	7.0	8.0	21	1
Y3	Koruru	Male	6yr 1mth	NZ European	15	6.5	7.5	20	1.5
Y3	Koruru	Female	7yr 10mth	Tokelauan	15	6.5	7.5	20	1.5
Y3	Koruru	Female	7yr 6mth	NZ European	16	7.0	8.0	24	1.5
							1.2	Year 3 Average Increase in Years	

8yr 3mth	NZ Maori		8.0	9	9-10	1.5		
8yr 8mth	NZ European		8.5	9.5	9.5-10.5	1.5		
8yr 0mth	NZ European	16	6.2	7.2	7.5-8.5	1.8		
8yr 2mth	NZ European		7.5	8.5	9-10	1.5		
8yr 10mth	NZ Maori	16	6.2	7.2	7.5-8.5	1.8		
8yr 5mth	NZ Maori		7.5	8.5	8.5-9.5	1		
8yr 5mth	NZ European		7.5	8.5	8.5-9.5	1.5		
8yr 7mth	NZ European	8	5.8	6.8	Lev 11	0.5		
8yr 2mth	NZ Maori	10	5.5	6.5	Lev 16	1.5		
8yr 7mth	Other European		9.0	10	9.5-10.5	1.5		
7yr 9mth	NZ European		9.0	10	10-11	1.5		
8yr 8mth	NZ European		7.5	8.5	8.5-9.5	1.5		
8yr 0mth	NZ European	16	6.2	7.2	7-8	1.3		
8yr 0mth	NZ European		8.5	9.5	9.5-10.5	2		
8yr 0mth	NZ European		8.5	9.5	9.5-10.5	1.5		
8yr 2mth	NZ Maori		7.0	8	9-10	2.5		
8yr 0mth	NZ European		7.5	8.5	8.5-9.5	1.5		
8yr 8mth	NZ European		9.0	10	10-11	2		
8yr 9mth	NZ Maori		6.5	7.5	7.5-8.5	2		
8yr 5mth	NZ European		8.5	9.5	9-10	1		
8yr 10mth	NZ Maori		7.5	8.5	8-9	1		
8yr 9mth	NZ European		7	8.0	8-9	1.5		
8yr 6mth	NZ Maori		8.0	9.0	9-10	1.5		
8yr 0mth	NZ Maori		8.5	9.5	9-10	1.5		
8yr 8mth	NZ European		8.0	9.0	9-10	1.5		
							1.5	Year 4 Average Increase in Years

Year	Roll	Gender	Age	Ethnic	ASTTL Score	Expected	ASTTL Score TL	Expected Level
Y5	Torua	Male	9yr 3mth	NZ European	28	2P	2P	2P
Y5	Torua	Female	9yr 6mth	NZ European	28	2P	2P	2P
Y5	Torua	Female	10yr 6mth	NZ Maori	2P	2P	2P	2P
Y5	Torua	Male	9yr 4mth	NZ European	20	2P	2P	2P
Y5	Torua	Female	9yr 6mth	NZ Maori	2P	2P	2P	2P
Y5	Torua	Male	9yr 10mth	NZ European	38	2P	2P	2P
Y5	Torua	Male	9yr 4mth	NZ Maori	2P	2P	2P	2P
Y5	Torua	Female	10yr 5mth	NZ Maori	2A	3B	3B	3B
Y5	Torua	Male	9yr 6mth	NZ Maori	4B	3B	3B	3B
Y5	Torua	Female	10yr 6mth	NZ Maori	2A	3B	3B	3B
Y5	Torua	Female	10yr 6mth	NZ European	2P	3B	3B	3B
22% of Y5-6 students @ their expected level using e-ASTTL								
Y5	Torua	Female	9yr 6mth	NZ Maori	3A	2P	2A	Above
Y5	Torua	Male	10yr 6mth	NZ Maori	4B	2P	4P	Above
Y5	Torua	Female	9yr 11mth	NZ European	3P	2P	3P	Above
Y5	Torua	Male	9yr 6mth	NZ European	2P	2P	2A	Above
Y5	Torua	Female	9yr 6mth	NZ European	3P	2P	2A	Above
Y5	Torua	Male	9yr 11mth	NZ European	3A	2P	4B	Above
Y5	Torua	Male	9yr 11mth	NZ European	2A	2P	2A	Above
Y5	Torua	Male	9yr 6mth	NZ European	3B	2P	3A	Above
Y5	Torua	Female	9yr 2mth	Tokelauan	3B	2P	3P	Above
Y5	Torua	Female	9yr 6mth	NZ European	3P	2P	3P	Above
Y5	Torua	Female	9yr 11mth	NZ European	2P	2P	2A	Above
Y5	Torua	Male	10yr 11mth	NZ European	4P	3B	4P	Above
Y5	Torua	Male	10yr 2mth	NZ Maori	3P	3B	4B	Above
Y5	Torua	Female	10yr 7mth	NZ European	3A	3B	4B	Above
Y5	Torua	Male	10yr 11mth	NZ Maori	4B	3B	4B	Above
Y5	Torua	Male	10yr 11mth	Other European	4P	3B	4P	Above
Y5	Torua	Male	10yr 5mth	NZ European	4A	3B	5P	Above
Y5	Torua	Male	10yr 10mth	NZ European	3B	3P	3P	Above
Y5	Torua	Female	10yr 11mth	NZ European	3A	3B	4B	Above
Y5	Torua	Female	10yr 4mth	NZ European	4B	3B	3P	Above
Y5	Torua	Female	10yr 11mth	NZ European	2A	3P	3P	Above
Y5	Torua	Female	10yr 10mth	NZ European	3P	3P	3A	Above
Y5	Torua	Female	10yr 7mth	NZ European	4P	3B	4A	Above
Y5	Torua	Female	10yr 11mth	NZ European	3P	3B	3P	Above
Y5	Torua	Male	10yr 4mth	NZ Maori	2A	3B	3P	Above
Y5	Torua	Female	10yr 11mth	NZ European	3A	3B	4B	Above
49% of Y5-6 students Above their expected level using e-ASTTL								
Y5	Torua	Male	9yr 4mth	NZ Maori	2A	2P	2B	Below
Y5	Torua	Male	9yr 10mth	NZ Maori	2P	2P	2B	Below
Y5	Torua	Male	9yr 6mth	NZ Maori	2B	2P	2B	Below
Y5	Torua	Female	9yr 3mth	NZ Maori	3B	2P	2B	Below
Y5	Torua	Female	10yr 4mth	NZ European	2A	3B	2B	Below
Y5	Torua	Male	10yr 3mth	Other European	3B	3B	2A	Below
Y5	Torua	Female	10yr 11mth	NZ European	3P	3B	2A	Below
Y5	Torua	Male	10yr 6mth	NZ Maori	2A	3B	2P	Below
Y5	Torua	Female	10yr 10mth	NZ European	2B	3B	2A	Below
Y5	Torua	Female	10yr 7mth	NZ European	2A	3B	2A	Below
Y5	Torua	Male	10yr 6mth	NZ Maori	2P	3B	2A	Below
Y5	Torua	Female	10yr 11mth	NZ European	3P	3B	2A	Below
Y5	Torua	Male	10yr 11mth	NZ European	2P	3B	2P	Below
Y5	Torua	Male	10yr 10mth	NZ European	2P	3B	2B	Below
28% of Y5-6 students Below their expected level using e-ASTTL								

Student Engagement	<p>We know that our students engage in hands on active learning tasks. We also know our students engage highly in learning when they have access to digital devices that help them practice tasks, research questions and present findings electronically.</p> <p>Tools to validate our anecdotal knowledge of student engagement will be sought and utilised wherever possible.</p>
School Organisation and Structures	<p>Tikorangi School is a Decile 4k contributing school in North Taranaki rural farmland, approximately 4.5km from the town of Waitara. Statistics at the beginning of 2018 saw that 57% of the children attending our school lived in town and 43% lived rurally. The school draws students from a very large geographical area due to having a positive community profile for providing quality education for all children. The school has enrolment zone in place to manage the roll, many of whom chose to travel up from Waitara. On site is an active Playcentre that operates two days a week. Most of the children that attend will eventually go to Tikorangi School. The school has an active and positive relationship with the Playcentre.</p> <p>The school will be operating 5 classes in 2019 - 4 classes are working in a traditional single cell model and 1 (junior year 1-2) in a MLE model with 2.6 FTTE and a full time learning support teacher aide. This class is operating completely in Learn Through Play which has become our junior curriculum philosophy. The</p>

	<p>school does not have curriculum groups or leaders, choosing to work mostly as a whole teaching staff for curriculum development and review.</p> <p>To enhance our provision of learning assistance in 2019, AP Rachel Olson is released from class teaching and will be running ALiM and remedial writing group instruction for children in Years 4 & 5. This will be conjunction with her growing SENCO role.</p> <p>A strong leadership team of Principal, Associate Principal and a Junior TL, along with a strong BoT will provide all the necessary community support throughout this time of change and growth.</p>
Review of Charter and Consultation	<p>The review of the strategic direction will be conducted in 2019, as part of the development of the Charter and curriculum for 2020 onwards.</p> <p>The Board will continue a systematic policy review schedule for each meeting throughout 2019, supported by the School Docs website the Board invested in during 2016.</p> <p>The school will endeavour to ensure its policies and procedures ensure financial security and stability, a safe emotional & physical environment for all and that all areas of property maintenance are seen to efficiently.</p>

Strategic Section: The Tikorangi 5 Bells

Bell 1 Sound Beginnings in Numeracy, Literacy, Digital Literacy and Learning to Learn.

To emphasise achievement in literacy and numeracy along with personal values and the future skills of learning how to learn and use of information technology.

Bell 2 Motivated and Independent Learners

To provide our learners with a range of strategies enabling them to make the 'right choices', to set goals, to self assess their own progress, to become self-managers who understand how they learn best and who actively engage in learning.

Bell 3 Great Teaching and Learning Experiences

To provide our learners with deep experiences, that encourages inquisitive thinking.
To provide our learners with the most effective, evidence based teaching our staff can provide.

Bell 4 School Wide PB4L

To provide a safe, secure, and positive learning environment underpinned by the Tikorangi 4Rs - Respect, Responsibility, Resilience and Rangimarie. Positive learning behaviours are deliberately taught in order for our learners to gain the most out of every day.

Bell 5 Flexible Learning Spaces

To think creatively about the purpose and interior design of the school to enable Flexible, child focused learning environments to be created.

Annual Targets 2019

		Analysis of variance
Reading	Using Probe Fiction running record comparisons from start of year assessments and end of year assessments, we aim to get 100% of Year 3 & 4 children achieving a minimum of 1 years progress in reading.	<p>Year 3 -</p> <p>14 students were tested on Probe Fiction at the beginning of the year. At the end of the year, one student made a years progress, 12 students made half a year and one student made no progress.</p> <p>This class came straight from a Learn Through Play environment and was very low at the beginning of the year. It took a long time for the teacher to teach the students the routines of learning. In Term 3, the new Principal and BOT identified the students were at risk and put in the Deputy Principal to support the teacher and students. Changes have been made to Kea Hub(Years 1-2) at Tikorangi school to bring back a balance between LTP, literacy and numeracy. We are having intensive PLD in 2020 around the teaching of phonics linked to the latest research out by Massey University called Enhancing Literacy Learning Outcomes for early readers.</p>

	<p>Year 4- 87% of our students met the target.</p> <p>26 students have made a year or more progress in one year. One girl with special needs made 7 months progress, one girl made half a year, one MB made half a year and one boy made no progress. These students will be added to our special needs register to continue to be closely monitored in 2020.</p>
<p>Mathematics</p> <p>Using GLOSS assessments, we aim to have 100% of Year 5 students at the expected Overall Strategy Level by the end of their Year 5.</p>	<p>91% of our students met the target. 21 of our Year 5 pupils are at least at their expected strategy level 5 which is the overall strategy expected for their curriculum level.</p> <p>The 2 students who did not meet the expected level both have a learning disability.</p>
<p>Te Reo Maori</p> <p>We aim to have 100% of students know their school pepeha by the end of 2019:</p> <ul style="list-style-type: none"> - Years 4, 5 & 6 verbally and written. - Years 1, 2 & 3 verbally. 	<p>Year 6- 24 out of 26 students confidently recited their pepeha.</p> <p>Year 4-5- all children could write and verbally say their pepeha except two children, one of whom has a learning disability.</p> <p>Year 3- 5 students could recite their pepeha with no support, 14 students needed some support and 5 students were unable to complete their pepeha's independently even with support.</p> <p>Year 1-2- 26 students could recite</p>

	with no support and 17 students needed some support. 11 students were unable to recite due to being brand new, lacking confidence or having special needs
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Annual Plan 2019


Click on the (Annual Plan 2019) link above to access the Tikorangi School annual teaching and learning plan for 2019.


Strategic Section

The strategic section is divided into 5 bells. Each bell represents a different strategic goal from which annual plans are developed and reported against.


Strategic Goals	Core Strategies for Achieving Goals 2019 - 2021
<div data-bbox="188 1115 295 1198" data-label="Image"> </div> <p data-bbox="220 1205 236 1236">1</p> <p data-bbox="308 566 655 674">Sound Beginnings in Numeracy, Literacy, ICT & Learning to Learn</p> <p data-bbox="308 678 655 925">To emphasise achievement in literacy and numeracy along with personal values and the future skills of learning how to learn and use of information technology.</p>	<p data-bbox="770 566 906 598"><u>Numeracy</u></p> <ul data-bbox="727 589 1337 813" style="list-style-type: none"> • Extension maths opportunities discussed and provided where possible (2019-2021) • Daily mathematics instruction. (2019-2021) • Learning support for children below standard and identified as requiring extra support. (2019-2021) <p data-bbox="778 891 890 922"><u>Literacy</u></p> <ul data-bbox="727 913 1337 1227" style="list-style-type: none"> • Daily literacy instruction in writing and reading. (2019-2021) • Phonics integrated into classroom literacy programmes in Y1-3 definitely and Y4-6 as required (2019-2021) • Integrate iPad use into literacy programmes. (2019-2021) • SHARP Reading programme utilised across the school (2019 - 2021) <p data-bbox="786 1272 834 1303"><u>ICT</u></p> <ul data-bbox="727 1294 1337 1473" style="list-style-type: none"> • Maintain BYOD as an option in Y5-6 (2019 - 2021) • Internal extra ICT teacher sessions as required to improve their fundamental skill base with/using digital devices.(2019-2021) <p data-bbox="794 1507 1034 1538"><u>Learning to Learn</u></p> <ul data-bbox="727 1529 1337 1753" style="list-style-type: none"> • Review a school wide Y1-6 learnacy programme.(2019) • Implement flexible learning spaces in Y1-6 (2019-2021) • Learn through Play in Years 1&2 (2018 - 2021) moving into LtP in middle school 2019.

 <p>2</p>	<p>Motivated and Independent Learners:</p> <p>To provide our learners with a range of strategies enabling them to make the 'right choices', to set goals, to self assess their own progress, to become self-managers who understand how they learn best and who actively in learning.</p>	<ul style="list-style-type: none"> • Student agency being researched and encouraged implementation increased across the year levels (2019 - 2021) • Deliberate acts of teaching using formative assessment procedures. (2019-2021) • Survey the student and home community for student voice in what is engaging education. Review this survey and look to reflect the findings in pedagogy. (2019) • Learn about and implement the MANA Potential system (2019 - 2020)
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 <p>3</p>	<p>Great Teaching and Learning Experiences:</p> <p>To provide our learners with deep experiences, that encourages inquisitive thinking.</p> <p>To provide our learners with the most effective, evidence based teaching our staff can provide.</p>	<ul style="list-style-type: none"> • Do less do it better programmes. Teachers take longer to cover integrated topics, inquiry based topics, that allow students time to explore the learning from multiple angles. Implement the 'Power of 3' concept to staff. (2019-2021) • Teach questioning skills. (2019-2021) • Learn Through Play in Years 1-2 (2019-2021) and invest in teacher PLD in this area. • Use accurate assessment data to plan to raise individual students' achievement results. (2019-2021) • Thematic unit planning. Collaborative planning and implementation using the new Thematic Model (2019-2021) • Encourage teachers to use more trips and experiential learning opportunities to ignite student passion and engagement in learning. • Use the 'Inquiring into Practice' teaching inquiry model to review teaching effectiveness and to guide improvement. (2019 - 2021)
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 <p>4</p>	<p>School Wide Positive Behaviour for Learning:</p> <p>To provide a safe, secure, and positive learning environment underpinned by the Tikorangi 3Rs - Respect, Responsibility, Right Choices. Positive learning behaviours are deliberately taught in order for our</p>	<ul style="list-style-type: none"> • Have PB4L meetings at set regular times. (2019-2020) • Regularly set expectations for negative behaviour incident forms to be filled in. (2019-2020) • Monday morning Climb focus assemblies, run by students. (2019-2020) • Reinforce the Monday, Tuesday, Wednesday and Friday CLIMB teaching expectations. (2019-2021) • Review school wide behaviour matrix (2019)
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	learners to gain the most out of every day.	<ul style="list-style-type: none"> • Accentuate and Improve positive reward systems in the playground. (2018)
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 5	Flexible Learning Spaces To think creatively about the structural and interior design of the school and classrooms.	<ul style="list-style-type: none"> • Observe and gather student voice, teacher voice and community voice about out flexible collaborative learning spaces. (2019) • Encourage staff to use the various outside learning spaces around the school to better effect. (2019 - 2021)
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e-mail: office@tikorangi.school.nz and principal@tikorangi.school.nz

Date 20th February 2020

To whom it may concern,

Re: Kiwisport Payment

The school received \$2321.14 from Kiwisport in 2019

It was put towards employing a teacher aide to take a range of sporting activities at lunchtimes over Terms 1, 2 and 3.

Yours sincerely,

Kerry Nancarrow

Principal

Tikorangi School