

# TAINUI FULL PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	1974
<b>Principal:</b>	Tania Morrison
<b>School Address:</b>	Tainui Street, Tokoroa
<b>School Postal Address:</b>	Tainui Street, Tokoroa, 3420
<b>School Phone:</b>	07 886 9860
<b>School Email:</b>	djohn@tainuifullprimary.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Peter Treanor	Chairperson	Elected	2019
Tania Morrison	Principal	Ex Officio	-
Katishe Reid	Parent Rep	Elected	2019
Francis Pedersen (nee Thompson)	Parent Rep	Elected	2019
Sonia Winikerei (nee Smith)	Parent Rep	Elected	2019
Darrell Gage	Parent Rep	Elected	2019
Rosaline Andrews	Staff Rep	Elected	2019

<b>Accountant / Service Provider:</b>	Education Services Ltd
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# **TAINUI FULL PRIMARY SCHOOL**

Annual Report - For the year ended 31 December 2018

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# Tainui Full Primary School

## Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

*H. Peter Treanor*

Full Name of Board Chairperson



Signature of Board Chairperson

*10.6.2019*

Date:

*Tania Morrison*

Full Name of Principal



Signature of Principal

*10.6.2019*

Date:

# Tainui Full Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,500,524	2,122,389	2,264,593
Locally Raised Funds	3	109,872	114,900	110,509
Interest Earned		7,705	6,000	7,754
		<hr/>	<hr/>	<hr/>
		2,618,101	2,243,289	2,382,856
<b>Expenses</b>				
Locally Raised Funds	3	89,782	83,150	115,361
Learning Resources	4	1,694,514	1,478,478	1,514,946
Administration	5	143,827	171,086	158,999
Finance Costs		2,149	1,200	1,815
Property	6	456,976	420,257	438,362
Depreciation	7	96,106	82,574	81,241
Loss on Disposal of Property, Plant and Equipment		559	-	-
		<hr/>	<hr/>	<hr/>
		2,483,913	2,236,745	2,310,724
<b>Net Surplus / (Deficit)</b>		<hr/>	<hr/>	<hr/>
		134,188	6,544	72,132
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/>	<hr/>	<hr/>
		134,188	6,544	72,132

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



**Tainui Full Primary School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<b>669,323</b>	<b>629,576</b>	<b>591,933</b>
Total comprehensive revenue and expense for the year	134,188	6,544	72,132
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	12,685	-	5,258
<b>Equity at 31 December</b>	<b>816,196</b>	<b>636,120</b>	<b>669,323</b>
 Retained Earnings	 816,196	 636,120	 669,323
<b>Equity at 31 December</b>	<b>816,196</b>	<b>636,120</b>	<b>669,323</b>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



**Tainui Full Primary School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	418,065	241,351	263,292
Accounts Receivable	9	111,471	73,648	136,716
GST Receivable		5,513	15,014	3,939
Prepayments		9,692	2,912	4,390
Inventories	10	6,508	3,596	10,613
Investments	11	215,678	215,678	215,678
Funds owed for Capital Works Projects	19	32,552	-	-
		<u>799,479</u>	<u>552,199</u>	<u>634,628</u>
<b>Current Liabilities</b>				
Accounts Payable	13	133,559	108,341	126,630
Revenue Received in Advance	14	-	2,337	-
Painting Contract Liability - Current Portion	16	7,382	7,382	10,895
Finance Lease Liability - Current Portion	17	40,587	30,247	13,614
Funds held in Trust	18	-	6,232	6,159
Funds held for Capital Works Projects	19	-	-	228
		<u>181,528</u>	<u>154,539</u>	<u>157,526</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>617,951</b>	<b>397,660</b>	<b>477,102</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	316,617	293,957	253,503
		<u>316,617</u>	<u>293,957</u>	<u>253,503</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	54,475	54,475	43,580
Painting Contract Liability	16	-	-	1,561
Finance Lease Liability	17	63,897	1,022	16,141
		<u>118,372</u>	<u>55,497</u>	<u>61,282</u>
		<u>816,196</u>	<u>636,120</u>	<u>669,323</u>
<b>Equity</b>		<u>816,196</u>	<u>636,120</u>	<u>669,323</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



**Tainui Full Primary School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		772,065	675,000	633,341
Locally Raised Funds		109,872	127,142	111,300
Goods and Services Tax (net)		(1,574)	-	6,690
Payments to Employees		(300,239)	(326,590)	(271,272)
Payments to Suppliers		(313,482)	(352,693)	(398,265)
Interest Paid		(2,149)	(1,200)	(1,815)
Interest Received		9,120	6,000	6,276
<b>Net cash from / (to) the Operating Activities</b>		<b>273,613</b>	<b>127,659</b>	<b>86,255</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(63,753)	(76,500)	(75,992)
<b>Net cash from / (to) the Investing Activities</b>		<b>(63,753)</b>	<b>(76,500)</b>	<b>(75,992)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,685	-	5,258
Finance Lease Payments		(17,642)	(10,451)	(8,354)
Painting contract payments		(5,074)	(10,895)	32,295
Funds Administered on Behalf of Third Parties		(6,159)	-	(1,053)
Funds Held for Capital Works Projects		(38,897)	-	13,345
<b>Net cash from Financing Activities</b>		<b>(55,087)</b>	<b>(21,346)</b>	<b>41,491</b>
<b>Net Increase/(decrease) in cash and cash equivalents</b>		<b>154,773</b>	<b>29,813</b>	<b>51,754</b>
Cash and cash equivalents at the beginning of the year	8	263,292	211,538	211,538
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>418,065</b>	<b>241,351</b>	<b>263,292</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



# **Tainui Full Primary School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

#### **1. Statement of Accounting Policies**

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

Tainui Full Primary 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 2018 to 31 December 2018 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".

###### ***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 12.

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

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

#### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

#### *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**

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 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.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.



#### **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 \$1000 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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **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	8 Years
Furniture and Equipment	4-15 Years
Information and Communication	4 Years
Library Resources	12.5% DV
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.



**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, 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 are recognised at the amount borrowed. 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 the balance date.

**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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	628,361	615,000	558,631
Teachers' salaries grants	1,406,498	1,171,728	1,310,765
Use of Land and Buildings grants	312,279	274,042	310,532
Resource teachers learning and behaviour grants	8,866	-	-
Other MoE Grants	144,520	61,619	84,665
	<u>2,500,524</u>	<u>2,122,389</u>	<u>2,264,593</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	14,270	8,000	11,207
Activities	37,898	1,100	36,567
Trading	38,832	40,800	44,472
Fundraising	1,267	51,000	2,875
Other Revenue	7,020	7,000	7,020
After School Care	10,585	7,000	8,368
	<u>109,872</u>	<u>114,900</u>	<u>110,509</u>
<b>Expenses</b>			
Activities	22,083	-	32,904
Trading	42,911	53,500	61,427
Fundraising costs	1,147	-	739
Other Expenses	2,011	2,750	1,012
After School Care	21,630	26,900	19,279
	<u>89,782</u>	<u>83,150</u>	<u>115,361</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>20,090</u>	<u>31,750</u>	<u>(4,852)</u>

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	57,181	60,700	40,511
Library resources	176	500	285
Employee benefits - salaries	1,584,875	1,360,578	1,437,706
Staff development	42,532	53,000	31,650
Ict	9,750	3,700	4,794
	<u>1,694,514</u>	<u>1,478,478</u>	<u>1,514,946</u>

## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,082	3,800	3,794
Board of Trustees Fees	6,265	5,280	5,170
Board of Trustees Expenses	7,158	8,340	8,780
Communication	2,726	4,000	3,499
Consumables	6,967	10,720	9,810
Operating Lease	2,281	376	3,889
Other	34,638	54,100	50,373
Employee Benefits - Salaries	68,201	74,220	63,957
Insurance	3,013	2,200	2,827
Service Providers, Contractors and Consultancy	8,496	8,050	6,900
	<u>143,827</u>	<u>171,066</u>	<u>158,999</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,760	6,800	7,216
Cyclical Maintenance Expense	10,895	10,895	10,895
Grounds	3,949	3,600	3,415
Heat, Light and Water	24,312	20,500	22,460
Rates	8,124	7,200	7,477
Repairs and Maintenance	35,785	33,700	27,364
Use of Land and Buildings	312,279	274,042	310,532
Employee Benefits - Salaries	54,872	63,520	49,003
	<u>456,976</u>	<u>420,257</u>	<u>438,362</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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	6,826	8,271	8,137
Building Improvements	344	1,101	1,083
Furniture and Equipment	26,300	20,139	19,814
Information and Communication Technology	33,179	39,034	38,404
Leased Assets	27,017	11,545	11,359
Library Resources	2,440	2,484	2,444
	<u>96,106</u>	<u>82,574</u>	<u>81,241</u>





## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
BNZ BOT On Call A/c	218,043	184,077	209,568
BNZ Activity Imprest	39,109	4,355	8,412
BNZ BOT Imprest A/c	160,895	52,901	45,294
BNZ Activity On Call	18	18	18
Cash equivalents for Cash Flow Statement	418,065	241,351	263,292

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

Of the \$418,065 Cash and Cash Equivalents, \$1,866 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	1,153	910	1,153
Receivables from the Ministry of Education	2,875	-	36,703
Interest Receivable	3,277	3,214	4,692
Teacher Salaries Grant Receivable	104,166	69,524	94,168
	111,471	73,648	136,716
Receivables from Exchange Transactions	4,430	4,124	5,845
Receivables from Non-Exchange Transactions	107,041	69,524	130,871
	111,471	73,648	136,716

## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Canteen	717	424	539
Stationery	2,105	2,183	3,455
Uniforms	3,686	989	6,619
	6,508	3,596	10,613

## 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	215,678	215,678	215,678



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	21,407	-	-	-	(6,826)	14,581
Building Improvements	4,786	-	-	-	(344)	4,443
Furniture and Equipment	118,716	47,206	-	-	(26,300)	139,623
Information and Communication Tech	63,020	15,057	-	-	(33,179)	44,899
Leased Assets	27,519	96,025	-	-	(27,017)	96,527
Library Resources	18,054	1,490	(559)	-	(2,440)	16,544
<b>Balance at 31 December 2018</b>	<b>253,502</b>	<b>159,778</b>	<b>(559)</b>	<b>-</b>	<b>(96,106)</b>	<b>316,617</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	145,302	(130,721)	14,581
Building Improvements	85,166	(80,723)	4,443
Furniture and Equipment	572,692	(433,069)	139,623
Information and Communication	209,818	(164,919)	44,899
Leased Assets	140,269	(43,742)	96,527
Library Resources	71,263	(54,719)	16,544
<b>Balance at 31 December 2018</b>	<b>1,224,510</b>	<b>(907,893)</b>	<b>316,617</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	29,544	-	-	-	(8,137)	21,407
Building Improvements	5,869	-	-	-	(1,083)	4,786
Furniture and Equipment	87,382	51,149	-	-	(19,814)	118,716
Information and Communication Tech	88,719	12,705	-	-	(38,404)	63,020
Leased Assets	19,313	19,565	-	-	(11,359)	27,519
Library Resources	18,627	1,870	-	-	(2,444)	18,055
<b>Balance at 31 December 2017</b>	<b>249,454</b>	<b>85,289</b>	<b>-</b>	<b>-</b>	<b>(81,241)</b>	<b>253,503</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	145,302	(123,895)	21,407
Building Improvements	85,166	(80,380)	4,786
Furniture and Equipment	525,486	(406,770)	118,716
Information and Communication	194,760	(131,740)	63,020
Leased Assets	44,244	(16,725)	27,519
Library Resources	70,608	(52,553)	18,055
<b>Balance at 31 December 2017</b>	<b>1,065,566</b>	<b>(812,063)</b>	<b>253,503</b>



### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	23,496	32,148	26,651
Accruals	2,664	4,363	3,794
Employee Entitlements - salaries	104,166	69,524	94,168
Employee Entitlements - leave accrual	3,233	2,306	2,017
	<u>133,559</u>	<u>108,341</u>	<u>126,630</u>
Payables for Exchange Transactions	133,559	108,341	126,630
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>133,559</u>	<u>108,341</u>	<u>126,630</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Income Received in Advance	-	2,337	-
	<u>-</u>	<u>2,337</u>	<u>-</u>

### 15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	43,580	43,580	32,685
Increase to the Provision During the Year	10,895	10,895	10,895
Provision at the End of the Year	<u>54,475</u>	<u>54,475</u>	<u>43,580</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	54,475	54,475	43,580
	<u>54,475</u>	<u>54,475</u>	<u>43,580</u>

### 16. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	7,382	7,382	10,895
Non Current Liability	-	-	1,561
	<u>7,382</u>	<u>7,382</u>	<u>12,456</u>

In 2006 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a 14 year period. The programme provides for External repaints of the Ministry owned buildings in 2006, with regular maintenance in subsequent years. The agreement has an annual commitment of \$10,895. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.



## 17. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	41,443	30,247	14,787
Later than One Year and no Later than Five Years	65,023	1,022	18,123
	<u>106,466</u>	<u>31,269</u>	<u>32,910</u>

## 18. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	6,232	6,159
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>-</u>	<u>6,232</u>	<u>6,159</u>

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

## 19. Funds Owed (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:

2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Fencing & Ablution <i>in progress</i>	1,638	-	32,780	-	34,418
Project#204871 - D,E:DQLS & ILE up <i>in progress</i>	(1,866)	-	-	-	(1,866)
Totals	<u>(228)</u>	<u>-</u>	<u>32,780</u>	<u>-</u>	<u>32,552</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	(1,866)
Funds Due from the Ministry of Education	34,418
	<u>32,552</u>

2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Fencing & Ablution <i>in progress</i>	9,456	109,000	101,182	-	1,638
Project#204871 - D,E:DQLS & ILE up <i>in progress</i>	-	222,153	220,287	-	(1,866)
Totals	<u>9,456</u>	<u>331,153</u>	<u>321,469</u>	<u>-</u>	<u>(228)</u>



## 20. 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.

## 21. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<b>Board Members</b>		
Remuneration	6,265	5,170
Full-time equivalent members	0.12	0.18
<b>Leadership Team</b>		
Remuneration	531,558	658,661
Full-time equivalent members	5.00	8.00
Total key management personnel remuneration	537,823	663,831
Total full-time equivalent personnel	5.12	8.18

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	1.00	-
	1.00	0.00

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



## 22. 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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

## 23. Contingencies

There are no contingent liabilities other than as disclosed below and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 24. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

#### (a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	750
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	750

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

	2018 Actual \$	2017 Actual \$
No later than One Year	7,382	5,821
Later than One Year and No Later than Five Years	-	3,513
Later than Five Years	-	-
	7,382	9,334



## 25. 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.

## 26. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	418,065	241,351	263,292
Receivables	111,471	73,648	136,716
Investments - Term Deposits	215,678	215,678	215,678
<b>Total Loans and Receivables</b>	<b>745,214</b>	<b>530,677</b>	<b>615,686</b>

### Financial liabilities measured at amortised cost

Payables	133,559	108,341	126,630
Finance Leases	104,484	31,269	29,755
Painting Contract Liability	7,382	7,382	12,456
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>245,425</b>	<b>146,992</b>	<b>168,841</b>

## 27. Events After Balance Date

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

## 28. Comparatives

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



## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF TAINUI FULL PRIMARY SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Tainui Full Primary School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe Horwath New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018, 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 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 14 June 2019. This is the date at which our opinion is expressed.

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

#### **Basis for 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 arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance, 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.



Kurt Sherlock  
**Crowe Horwath New Zealand Audit Partnership**  
On behalf of the Auditor-General  
Hamilton, New Zealand



**Tainui Full Primary School**  
**Annual Report Year Ending 31<sup>st</sup> December**  
**2018**

<b>Vision</b>
<b>Onwards &amp; Upwards</b>
<b>Hold Steadfast To That Which Is Yours</b>
Te Pikinga Kia Mau Ki To Mana
Kia tau moupiri tikai tei rauka iakoe

**English**

*Onwards and Upwards*  
*Hold Steadfast to that Which is Yours*

**Māori**

*Te pikinga*  
*kia mau ki to mana*

**Cook Island Māori**

*Kia toa*  
*moupiri tikai tei rauka iakoe*

**BOARD OF TRUSTEES**

The BOT, leadership team, teaching staff and support staff have worked tirelessly to ensure that our tamariki receive the best possible learning programmes that foster achievement and enable students to attain high levels of excellence in all areas of the school curriculum.

Each month a number of reports are tabled and discussed at our board meetings and again these discussions are robust and are always about putting our tamariki at the heart of everything we do. We continue to be successful and we are successful because we have a board that has a vision that is future focused, the BOT understand that education has changed and that collectively we need to respond to this. The BOT continue to govern the school towards success, we never become complacent and strive to resource the school adequately to ensure that the tamariki needs are met.

We have a great deal to celebrate this year, to highlight a few of these areas:

We had a very successful and memorable ipad unboxing day. Our goal for a long time has been to put a device in to the hands of every year 5 to 8 student in our school, and we did it. A grand total of 128 ipads were unboxed. The 1 to 1 devices means that our tamariki can take charge and become more invested and independent in their own learning.

We launched our Tainui Coffee Cafe this year. It's never too early to be an entrepreneur to design, develop, organise and manage a business venture. Authentic learning at its best. It's engaged, motivated and inspired our tamariki to dream big, anything is possible. The Coffee Cafe crew have made some substantial profit this year and were able to donate \$1000 to Eat My Lunch and \$1000 to Starship Hospital. There is something very satisfying when you give to others, and this made a real imprint on our coffee cafe crew. There is nothing more fulfilling than knowing you have made a positive difference in the lives of other people.

We won the Most Outstanding Kiwi Can School of the Year. We were up against schools in Tokoroa, Hamilton, and Ngaruawahia and we came out on top. Kiwi Can is about setting a foundation of values and life skills that the students take with them through school and into later life. Each student has a Kiwi Can class once a week where they enjoy a positive, uplifting environment that encourages self belief and confidence.

To add to this years celebrations we recognise one of our Tainui super amazing tamariki a year 4 boy. He received the Kiwi Can Waikato Excellence Award this year, this young boy has gone from strength to strength in all aspects of school, we are very proud of him.

This term we had ERO visit, the review was successful, we are considered well placed with a turnaround of three years for the next review. Which means we are in an excellent situation to continue to forge ahead as a school that constantly is future focused as we aim to develop lifelong learners. They were impressed by the manaakitanga and openness as we shared who we are and what we stand for. Our tamariki at the end of the day were the stars, they stole the show and confidently articulated their participation in their learning process and they positively spoke of the multiple learning opportunities that are provided.

Yes it's been a great year of celebration!

In term 4 of 2017 with the BOTs approval our Principal Tania Morrison; was appointed as the Lead Principal of the Tokoroa Community of Learning to work with the other principals and teachers across 6 other schools.

Tania's role will has been to facilitate, develop and implement plans to raise student achievement, support the professional growth of principals and teachers, provide leadership in collaboration and professional expertise across the schools and tap in to resourcing to enhance the Tokoroa Community of Learning. And in November of this year we successfully had our achievement challenges endorsed and we are proud to know that the time spent of collaborating this document and getting the views of all relevant stakeholders has been worth the wait and time to get to where we are now.

Being involved in the Kāhui Ako means for our school, very little changed. We have a very capable and strong Leadership Team made up of **Fiona Kendrick (Deputy Principal)**, **Sol Henare (Assistant Principal)**, **Rosie Andrews (Senior Team Leader)** and **Sandy Paaki (Junior Team Leader)** who led the school while Tania was working within other schools a couple of

days a week. We also have a very hard working and self-motivated teaching staff who continued working for the common good of all students.

The Board welcomes opportunities for professional development and this year some of our BOT members have attended different NZSTA workshops offered and then come back to report on this new learning.

The reports to the Board have involved some of the teaching staff presenting. These reports focus on the learning and student achievement

Some of the reports have included:

- ✓ Collaborative Teaching
- ✓ Positive Behaviour for Learning
- ✓ Special Educational Needs programmes
- ✓ Māori and Pasifika
- ✓ Data in reading, writing, mathematics and wellbeing.

### **STUDENT ACHIEVEMENT**

The Boards, focus, optimism and ambition is for every student at Tainui to leave our school at the end of year 8, with the qualities and competencies and academic achievement that will prepare them effectively for the next phase in their life.

Our data in reading, writing and maths continues to be our focus to improve our results and with the demise of National Standards we have looked at our data with a accelerated and expected progress lens which means that a lot of new learning had to take place as we also had a number of new staff join us. There continues to be a very vigorous process of regular monitoring, check points and explicit review of how effectively we are meeting our targets and goals.

In 2018 compared to 2017, we have had a slight drop in mathematics, stayed stable in reading and a rather large drop in writing. Compared to 2016 we have a slight gain in mathematics, a slight gain in reading and are the same in writing.

Although we have changed our language with the demise of National Standards we have kept our Tainui Expectations at the equivalent level of NS and so we are comparing like data with like data in as much as the expectations are the same although obviously the cohorts are very different.

We looked at using the wellbeing survey this year and discovered that the administration of this survey needed more teacher guidance as we found that the responses may not have reflected a true understanding of what the survey was asking.

We definitely have things to think about when we look at doing this survey again in 2019, however what we did do successfully was:

- Had small wellbeing target groups in each class.
- Ensured that whanau, especially of target students have been well informed.
- Built very strong relationships with students, especially those in the target groups, but all students.
- Catered for different learning needs as required.

- Catered for students social needs as required.

<b>Comparison across 4 years</b> <b>Students At or Above National Standard - 2014 - 2017</b> <b>Students with Accelerated or Expected Progress - 2018</b>			
	Maths	Reading	Writing
2014	61%	60%	46%
2015 (215)	64%	61%	64%
2016 (291)	68%	63%	56%
2017 (291)	79%	68%	66%
2018 (322)	72%	69%	56%

The Board continually ask what it is we need to do better and will work proactively to respond to what our data is telling us. The Board understand that there a number of critical factors to gain greater success in our achievement and one in particular is the quality of teaching and that teachers make a difference. Therefore, employing effective teachers, investing in our teachers and making sure the right resourcing and professional development is in place to help raise student achievement is paramount. Along with this expectation is also making sure that we collectively are future focused.

#### **PERSONNEL**

Congratulations to our amazing, dedicated staff we are continuously impressed with the amount of time and energy the staff at Tainui puts into making sure all students at Tainui are successful! They are an incredibly talented group of teachers who want nothing but the best for our students and families.

Our support staff, admin staff, caretaker and cleaner, are all part of a very important job of educating and being part of our students pathway and we are thankful for the special work they do around the place to make it work for our awesome school.

We sadly say goodbye to Fiona Kendrick; our wonderful, hard working Deputy Principal. After 40 plus years of outstanding service to the profession she departs us to enjoy her retirement.

Throughout the year due to various personal circumstances we had two teachers leave us and two teachers on leave which meant changes across the school. The BOT managed this change professionally and effectively still keeping in mind what was best for our tamariki.

We have seen a large growth in our school roll; in February, we started the year with 289 and by December we ended with 324.

#### **TEACHING AND LEARNING**

The start of 2018 began with three speakers, our theme for learning for staff was "Māori Achieving Successfully As Māori."

We have worked over the years to be culturally responsive and lift the achievement of our Maori learners because we know that what is good for Maori will be good for all. We wanted to cement some of what we know works well and what else we need to do to ensure that collectively we have a shared understanding of what it means when we want ***Māori to be Achieving Successfully As Māori.***

**The speakers we heard:**

#### **MARCUS AKUHATA-BROWN**

**Marcus Akuhata-Brown is a gifted communicator and qualified teacher - he's an emerging leader and inspiring international speaker with a powerful message!**

Marcus motivates and inspires people to hit higher levels of performance and they leave his presentations with a fresh perspective on life. He's a gifted communicator and has travelled the world extensively – he's done everything from meeting the Queen and dining with members of the Royal family to working with the poor and marginalised in countries around the world.

Marcus will stimulate, entertain and inspire you with his powerful message and creative delivery style – he tells of how glass lids of low expectation and achievement were lifted off his life and how, through positive encouragement, intuitive goal setting as well as having the courage to break out of comfort zones, led to a life of excitement adventure and purpose.

Marcus grew up on the East Coast – he's a qualified teacher and has led a number of innovative alternative education programmes addressing the learning needs of youth at risk and young offenders.

Over the past 7 years Marcus has travelled all over the world as both a national and international representative. He founded a global consultancy in 2000 and is currently involved in a number of education and training initiatives. He is also previous director on the international board of CIVICUS and member of the Commonwealth Youth Caucus.

#### **RAWIRI WARU**

Educated at Rotorua Primary and Rotorua Boys High. While at Boys High he Won the School, Rotorua, Bay of Plenty and National Science Fair. As part of his National prize he was invited to the International Science Fair sponsored by Bill Gates. Attended 2 more Science Fares again sponsored by Bill Gates. Attended Waikato University and did degrees in Maori, Music and Education.

Rawiri works for Rotorua's Maori Radio Station Te Arawa Online he is the General Manager of Te Arawa Communications and has been with the organisation for nearly a decade.

Born and breed in Rotorua, it was only natural for him to find a way to contribute to his iwi tupu using skills that he has acquired over time.

Rawiri has a passion for his people, Te Reo Maori, Music, Education and the Media Industry so what better place to work than at Te Arawa Communications!

Rawiri also travels all over the world and he wears a lot of different iwi Trust hats. An extremely busy inspiring young person with lots of enthusiasm.

## **KINGI BIDDLE**

**National Toastmaster Champion** Kingi Biddle two times New Zealand Toastmaster Speech Competition winner and runner up in 2013 world Toastmasters speech competition (over 30 000 worldwide competitors) is telling his story on how he went from never speaking in public to becoming a world class public speaker.

Kingi's "gift of the gab" has taken him to the top of the world – a top placing at the World Championship Public speaking competition in Las Vegas.

The Toastmasters World Championship of Public Speaking is considered the Olympics of oratory. Humour at its best)

Kingi went right through schools in Rotorua and is proud of his time as a student at Rotorua Primary. He is part of the organisation ensuring that Ngati Whakaue leads their people into the future.

Kingi also works with Rawiri at the Te Arawa Communications.

As a result of listening to these exceptional speakers we had teachers implementing practices that suit the needs of our Māori.

We have been proud to have our He Pou Tainui— these are our interpretation of the key competencies, our learner qualities. They encompass knowledge, skills, attitudes and values. We want to prepare our students to adapt, live and learn in a world that is always changing. to ensure and the initial stage of this process has been to ensure they are visual within the school, community and that we are speaking the language. They do not stand alone; they work together and influence each other. The students know the Pou in Māori and Sign Language and will learn them in Cook Island as well, these now have progressions developed so that teachers can really be explicit about the what these dispositions are and how children can begin to use them in different learning contexts.



Our literacy and numeracy progressions have been fine tuned to better meet the needs of our tamariki so they are using them to know where they are at in their own learning.

Teaching and learning is a major focus as we are still developing our Tainui Curriculum, many amazing initiatives and learning have been put in place and in 2019 we look forward to pulling in this together to make certain our curriculum is designed to meet the needs of our tamariki.

## **SPORTS**

The Kiwi Can values programme was in full swing this year. It supports our Tainui Way expectations of Respect, Responsibility, Honesty and Excellence. Kiwi can is a life skills and

values programme delivered to the whole school by trained Kiwi Can leaders. It has been a positive initiative which is enjoyed by all.

Tainui continues to offer a range of sporting activities across the school. Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$3849.18 (excluding GST). The funding was largely spent on sports equipment and helping tamariki participate.

This funding enabled a very large majority of our students to participate in organised sport. Sport is a great avenue for a lot of our students to excel in and it is important for us to continue to offer a range of sporting codes to keep our students physically active.

### **CONCLUSION**

We are excited about next year we again have ended on a roll of 324. The Board have employed four new staff members to join our incredible team. We welcome Amanda Bega (Classroom Teacher), Alexis Whetu (Classroom Teacher), Taiora Daniel-Malietoa (Classroom Teacher), Laurence Moeke (Classroom Teacher). We also were able to make Vonda Nepia and Jaemie Sheck permanent based on our staff changes.

One of the most critical factors of any successful school is the staff. Being a teacher is an amazing profession. It is challenging, dynamic, energising, but most of all it is rewarding. A teacher's impact extends far beyond anything we can imagine; a teacher does make a difference and it is up to us to make a positive ever lasting impact.



The team at Tainui will continue to work collaboratively together and with other other schools to best meet the needs of our students. I am grateful for the time and energy they put into their positions. They give so much more than what is expected to the school and our tamariki.

2018 is going to be another year of great growth as we strive to be at the cutting edge of what education should be for our students. What matters to us is the students and their future.

Regards

Peter Treanor

***Tainui Full Primary School Board of Trustees Chairman***

***31 December 2017***