

TAWA INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019



School Address: 1a Ranui Terrace, Tawa
Wellington

School Phone: 04 232-5201

School Email: office@tawaint.school.nz

Ministry Number: 3034

Accountant/Service Provider: Accounting For Schools Limited

TAWA INTERMEDIATE SCHOOL

Financial Statements - For the year ended 31 December 2019

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 20	Notes to the Financial Statements
21	Members of the Board of Trustees
22	Kiwi Sport Statement
23 - 26	Independent Auditors' Report
27	Analysis of Variance

TAWA INTERMEDIATE 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 reflect the financial position and operations of the school.

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

Deryn Scott

Full Name of Board Chairperson



Signature of Board Chairperson

10 May 2020

Date:

Brendan Henderson

Full Name of Principal



Signature of Principal

10 May 2020

Date:

TAWA INTERMEDIATE SCHOOL
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	4,234,554	4,042,596	3,977,801
Locally Raised Funds	3	185,460	127,000	297,251
Interest Earned		11,941	11,000	11,869
International Students	4	10,421	-	-
		<u>4,442,376</u>	<u>4,180,596</u>	<u>4,286,921</u>
Expenses				
Locally Raised Funds	3	61,038	12,500	160,091
International Students	4	12,352	5,500	9,362
Learning Resources	5	2,896,044	2,772,350	2,717,704
Administration	6	281,455	242,250	246,532
Property	7	1,028,441	1,004,700	995,129
Finance Costs		2,185	-	768
Depreciation	8	117,115	115,000	118,311
		<u>4,398,630</u>	<u>4,152,300</u>	<u>4,247,895</u>
Net Surplus		43,746	28,296	39,026
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>43,746</u></u>	<u><u>28,296</u></u>	<u><u>39,026</u></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.

TAWA INTERMEDIATE SCHOOL
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	<u>802,195</u>	<u>802,195</u>	<u>763,169</u>
Total comprehensive revenue and expense for the year	43,746	28,296	39,026
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	14,071	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-
Equity at 31 December	<u>860,012</u>	<u>830,491</u>	<u>802,195</u>
Retained Earnings	860,012	830,491	802,195
Equity at 31 December	<u>860,012</u>	<u>830,491</u>	<u>802,195</u>

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.

TAWA INTERMEDIATE SCHOOL
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	272,313	401,107	470,888
Accounts Receivable	10	213,453	166,500	159,231
Funds held for Capital Works Projects	17	-	-	39,266
GST Receivable		7,357	13,000	36,485
Investments	11	100,000	-	-
Prepayments		32,208	3,000	3,019
		<u>625,331</u>	<u>583,607</u>	<u>708,889</u>
Current Liabilities				
Accounts Payable	13	223,783	195,600	361,352
Revenue Received in Advance	14	36,781	5,000	13,676
Provision for Cyclical Maintenance	15	2,500	-	-
Finance Lease Liability - Current Portion	16	11,306	5,000	5,731
		<u>274,370</u>	<u>205,600</u>	<u>380,759</u>
Working Capital Surplus		350,961	378,007	328,130
Non-current Assets				
Property, Plant and Equipment	12	587,763	530,000	540,650
		<u>587,763</u>	<u>530,000</u>	<u>540,650</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	67,636	72,516	59,716
Finance Lease Liability	16	11,076	5,000	6,869
		<u>78,712</u>	<u>77,516</u>	<u>66,585</u>
Net Assets		<u>860,012</u>	<u>830,491</u>	<u>802,195</u>
Equity		<u>860,012</u>	<u>830,491</u>	<u>802,195</u>

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

TAWA INTERMEDIATE 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		906,599	852,596	855,889
Locally Raised Funds		203,800	123,508	304,115
Goods and Services Tax (net)		29,126	23,483	(22,815)
International Students		10,558	(5,676)	10,676
Payments to Employees		(440,327)	(395,861)	(408,091)
Payments to Suppliers		(716,457)	(611,063)	(403,282)
Interest Paid		(2,185)	-	(766)
Interest Received		11,420	10,916	12,228
Net cash from/(to) the Operating Activities		2,534	(2,097)	347,954
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(143,470)	(104,350)	(62,895)
Purchase of Investments		(100,000)	-	-
Proceeds from Sale of Investments		-	-	228,768
Net cash from/(to) the Investing Activities		(243,470)	(104,350)	165,873
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,071	-	-
Finance Lease Payments		(10,976)	(2,600)	(3,918)
Funds Held for Capital Works Projects		39,266	39,266	(47,684)
Net cash from Financing Activities		42,361	36,666	(51,502)
Net increase/(decrease) in cash and cash equivalents		(198,575)	(69,781)	462,325
Cash and cash equivalents at the beginning of the year	9	470,888	470,888	8,563
Cash and cash equivalents at the end of the year	9	272,313	401,107	470,888

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

The above statement of cash flows should be read in conjunction with the accompanying notes which form part of these financial statements.

TAWA INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Tawa Intermediate 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.

TAWA INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is 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.

TAWA INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

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.

i) 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.

j) Property, Plant and Equipment

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

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

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

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

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

TAWA INTERMEDIATE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building	10 - 50 years
Furniture and equipment	5 - 10 years
Grounds	5 - 10 years
Information and communication technology	3 - 10 years
Library resources	12.5% Diminishing value
Other Assets	5 - 10 years
Teaching Equipment	5 - 10 years

k) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

l) 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 at balance date. 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.

m) 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 up to, but not yet taken at balance date.

TAWA INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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 receipts, should the School be unable to provide the services to which they relate or fulfil the obligations.

o) 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.

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

Investments that are shares are categorised as "fair value through profit or loss" for accounting purposes in accordance with financial reporting standards.

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

TAWA INTERMEDIATE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	775,727	765,860	751,862
Other MoE Grants	221,485	86,736	104,027
Teachers' Salaries Grants	2,419,850	2,380,000	2,319,869
Use of Land and Buildings Grants	817,492	810,000	802,043
	<u>4,234,554</u>	<u>4,042,596</u>	<u>3,977,801</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			
Activities	50,427	12,500	141,672
Donations	55,324	51,500	54,259
Fundraising	35,196	38,000	47,521
Other revenue	7,726	5,000	6,950
Spec Programme Payments	19,373	20,000	19,021
Trading	77	-	139
	<u>168,123</u>	<u>127,000</u>	<u>269,562</u>
Specific Use Grants			
Grants - Air Rescue	7,784	-	-
Grants - Community Trust	6,221	-	4,000
Grants - Lions Club	3,332	-	-
Grants - McCarthy Trust	-	-	4,000
Grants - One Foundation	-	-	15,395
Grants - Trust House	-	-	4,294
	<u>17,337</u>	<u>-</u>	<u>27,689</u>
	<u>185,460</u>	<u>127,000</u>	<u>297,251</u>
Expenses			
Activities	58,108	12,500	159,667
Fundraising (costs of raising funds)	-	-	424
Trading	2,930	-	-
	<u>61,038</u>	<u>12,500</u>	<u>160,091</u>
Surplus for the year Locally raised funds	<u>124,422</u>	<u>114,500</u>	<u>137,160</u>

TAWA INTERMEDIATE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	10	-	-
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International student fees	10,421	-	-
Expenses			
Advertising	9,784	-	-
Other Expenses	2,568	5,500	9,362
	<u>12,352</u>	<u>5,500</u>	<u>9,362</u>
<i>Surplus for the year International Students'</i>	<u>(1,931)</u>	<u>(5,500)</u>	<u>(9,362)</u>

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	79,883	75,400	90,920
Employee Benefits - Salaries	2,727,632	2,593,500	2,524,360
Information and Communication Technology	40,430	39,500	39,190
Library Resources	22,970	27,000	23,141
Staff development	25,129	36,950	40,093
	<u>2,896,044</u>	<u>2,772,350</u>	<u>2,717,704</u>

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	7,212	7,000	7,004
Board of Trustees Expenses	15,551	3,800	6,916
Board of Trustees Fees	2,530	2,800	2,715
Communication	14,969	13,500	13,217
Consumables	22,521	18,500	18,653
Employee Benefits - Salaries	164,504	146,000	148,011
Insurance	6,508	6,000	6,477
Other	39,822	36,850	35,739
Service Providers, Contractors and Consultancy	7,838	7,800	7,800
	<u>281,455</u>	<u>242,250</u>	<u>246,532</u>

TAWA INTERMEDIATE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	12,627	11,500	11,802
Consultancy and Contract Services	50,425	54,000	48,508
Cyclical Maintenance Provision	10,420	12,800	12,825
Employee Benefits - Salaries	32,555	37,500	39,222
Grounds	1,105	1,200	463
Heat, Light and Water Rates	34,422	32,500	28,385
Repairs and Maintenance	63,182	40,600	43,593
Security	6,213	4,800	5,122
Use of Land and Buildings	817,492	810,000	802,043
	<u>1,028,441</u>	<u>1,004,700</u>	<u>995,129</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.

8. Depreciation of Property, Plant and Equipment

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Artificial Turf	3,126	3,000	3,127
Buildings - School	1,640	1,300	1,337
Furniture and Equipment	29,642	29,250	30,080
Grounds	20,394	20,500	21,217
Information Technology	26,114	35,000	35,871
Leased Assets	11,508	4,000	3,973
Library Resources	2,975	3,000	3,250
Other Assets	12,234	9,750	10,034
Teaching Equipment	9,484	9,200	9,422
	<u>117,115</u>	<u>115,000</u>	<u>118,311</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
ASB - Education Admin	172,307	201,101	270,882
ASB - Savings on Call	6	6	6
Short-term Bank Deposits	100,000	200,000	200,000
Net cash and cash equivalents for Cash Flow Statement	<u>272,313</u>	<u>401,107</u>	<u>470,888</u>

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

Of the \$272,313 Cash and Cash Equivalents, \$5,468 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

TAWA INTERMEDIATE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	5,136	1,000	508
Banking Staffing Underuse	23,054	-	-
Interest Receivable	937	500	416
Teacher Salaries Grant Receivable	184,326	165,000	158,307
	<u>213,453</u>	<u>166,500</u>	<u>159,231</u>
Receivables from Exchange Transactions	6,073	1,500	924
Receivables from Non-Exchange Transactions	207,380	165,000	158,307
	<u>213,453</u>	<u>166,500</u>	<u>159,231</u>

11. Investments

The School's Investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	-	-

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Artificial Turf	14,040	-	-	-	(3,126)	10,914
Buildings	66,341	45,368	-	-	(1,640)	110,069
Furniture and Equipment	136,882	34,692	-	-	(29,642)	141,932
Grounds	117,963	3,102	-	-	(20,394)	100,671
Information Technology	70,702	43,389	-	-	(26,114)	87,977
Leased Assets	12,229	20,757	-	-	(11,506)	21,480
Library Resources	23,236	-	-	-	(2,975)	20,261
Other Assets	65,439	9,474	-	-	(12,234)	62,679
Teaching Equipment	33,818	7,446	-	-	(9,484)	31,780
Balance at 31 December 2019	<u>540,650</u>	<u>164,228</u>	<u>-</u>	<u>-</u>	<u>(117,115)</u>	<u>587,763</u>

TAWA INTERMEDIATE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

12. Property, Plant and Equipment (Cont.)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Artificial Turf	23,159	(12,245)	10,914
Buildings	117,187	(7,118)	110,069
Furniture and Equipment	381,571	(239,639)	141,932
Grounds	191,946	(91,275)	100,671
Information Technology	298,206	(210,229)	87,977
Leased Assets	39,490	(18,010)	21,480
Library Resources	82,140	(61,879)	20,261
Other Assets	110,465	(47,786)	62,679
Teaching Equipment	98,378	(66,598)	31,780
Balance at 31 December 2019	1,342,542	(754,779)	587,763

The net carrying value of equipment held under a finance lease is \$21,480 (2018: \$12,299)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Artificial Turf	17,167	-	-	-	(3,127)	14,040
Buildings	67,677	-	-	-	(1,337)	66,340
Furniture and Equipment	145,480	21,482	-	-	(30,080)	136,882
Grounds	138,349	832	-	-	(21,217)	117,964
Information Technology	80,746	25,827	-	-	(35,871)	70,702
Leased Assets	3,837	12,365	-	-	(3,973)	12,229
Library Resources	25,255	1,231	-	-	(3,250)	23,236
Other Assets	61,949	13,524	-	-	(10,034)	65,439
Teaching Equipment	43,240	-	-	-	(9,422)	33,818
Balance at 31 December 2018	583,700	75,261	-	-	(118,311)	540,650

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Artificial Turf	23,159	(9,119)	14,040
Buildings	71,820	(5,479)	66,341
Furniture and Equipment	346,880	(209,998)	136,882
Grounds	188,844	(70,881)	117,963
Information Technology	254,817	(184,115)	70,702
Leased Assets	18,732	(6,503)	12,229
Library Resources	82,140	(58,904)	23,236
Other Assets	100,991	(35,552)	65,439
Teaching Equipment	90,931	(57,113)	33,818
Balance at 31 December 2018	1,178,314	(637,664)	540,650

TAWA INTERMEDIATE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

13. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	21,989	20,000	193,682
Accruals	7,212	5,600	5,502
Employee Entitlements - salaries	184,326	165,000	158,307
Employee Entitlements - leave accrual	10,256	5,000	3,861
	<u>223,783</u>	<u>195,600</u>	<u>361,352</u>
Payables for Exchange Transactions	223,783	195,600	361,352
	<u>223,783</u>	<u>195,600</u>	<u>361,352</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	10,813	5,000	10,676
Feuerstein Donation	1,468	-	3,000
McCarthy Grant	4,000	-	-
Parent Payments	20,500	-	-
	<u>36,781</u>	<u>5,000</u>	<u>13,676</u>

15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	59,716	59,716	46,891
Increase to the Provision During the Year	10,420	12,800	12,825
Provision at the End of the Year	<u>70,136</u>	<u>72,516</u>	<u>59,716</u>
Cyclical Maintenance - Current	2,500	-	-
Cyclical Maintenance - Term	67,636	72,516	59,716
	<u>70,136</u>	<u>72,516</u>	<u>59,716</u>

TAWA INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	11,306	5,000	5,731
Later than One Year and no Later than Five Years	11,076	5,000	6,869
Later than Five Years	-	-	-
Totals	22,382	10,000	12,600

17. Funds Held for Capital Works Projects

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

2019		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Demolition Block 8	<i>In progress</i>	(1,035)	35,668	(34,633)	-	-
Tech Block Refurbishment	<i>Completed</i>	(38,231)	220,548	(227,684)	45,367	-
Totals		(39,266)	256,216	(262,317)	45,367	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

2018		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Demolition Block 8	<i>In progress</i>	-	-	(1,035)	-	(1,035)
Electrical Switchboard Upgrade	<i>Completed</i>	1,050	-	(1,050)	-	-
Fire Alarm Upgrade	<i>Completed</i>	16,518	2,121	(17,639)	-	-
Tech Block Refurbishment	<i>In progress</i>	(8,250)	400,000	(429,981)	-	(38,231)
Totals		8,318	402,121	(449,705)	-	(39,266)

TAWA INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,630	2,715
Full-time equivalent members	0.09	0.09
<i>Leadership Team</i>		
Remuneration	354,552	345,426
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	357,082	348,141
Total full-time equivalent personnel	3.09	3.09

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:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	3 - 4	3 - 4

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	-

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

TAWA INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

20. Contingencies

There are no contingent liabilities 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital works.
(Capital commitments at 31 December 2018: \$736,761, of which \$439,266 had been spent)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contracts.
(Capital commitments at 31 December 2018: Nil)

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	272,313	401,107	470,888
Receivables	213,453	166,500	159,231
Total Loans and Receivables	585,766	567,607	630,119

Financial liabilities measured at amortised cost

Payables	223,783	195,600	361,352
Finance Leases	22,382	10,000	12,600
Total Financial Liabilities Measured at Amortised Cost	246,165	205,600	373,952

TAWA INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

24. 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. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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.

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 10 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 11 Investments: 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

TAWA INTERMEDIATE SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Deryn Scott	Chairperson	Co-opted, elected May 2016, re-elected June 2019	Volunteer	June 2022
Jared Licht	Chairperson	Co-opted Aug 2015, elected May 2016	Independent ICT Contractor/ Consultant	June 2019
Brendon Henderson	Principal	Appointed July 2013	Principal	
Kate Calvert	Parent Rep	Elected June 2019	Principal Adviser Health Ara Poutama Dept of Corrections	June 2022
Gemma Goldfinch	Staff Rep	Elected May 2016, Re-elected June 2019	Teacher	June 2022
Prakash Kanji	Parent Rep	Elected June 2019	Warranted Aviation Security Officer	June 2022
Richard Kelly	Parent Rep	Elected June 2019	Company Director	June 2022
Leah Kenny	Parent Rep	Co-opted	Business Analyst	June 2019
Luana Penese	Parent Rep	Co-opted	Registered Nurse	June 2019
Heather Richardson	Finance	Co-opted, Elected June 2019	Financial Controller	June 2022

TAWA INTERMEDIATE SCHOOL

Kiwi Sport Statement

For the year ended 31 December 2019

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

In 2019 the School received Kiwi Sport funding of \$7,466 (2018: \$6,556).

Kiwisport funding was used partly to fund a sports administrator to oversee the sporting administration within the School and assist with the funding of the school wide swimming programme.

Independent auditor's report

To the readers of the financial statements of Tawa Intermediate School for the year ended 31 December 2019

The Auditor-General is the auditor of Tawa Intermediate School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion, the financial statements of the School:

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

Our audit was completed on 10 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 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for Opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board 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 comprises the information included on pages 21 to 22, and pages 27 to 34 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.



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



Tawa Intermediate School 2019 Annual Report & Analysis of Variance

2019 Annual Plan Reporting

The 2019 Annual Plan for Tawa Intermediate School has identified 11 goals. These have been written in bold font. Underneath is the commentary on what the school has done to achieve those goals in 2019.

Annual Plan Goals 2019 Engage

1. **Continue developing partnerships with contributing schools and Tawa College. This includes transition for all students at Tawa Intermediate.**

During the course of the year transition planning is essential and it is based on our ability to maintain strong partnerships with all our local schools. Our active involvement in the Kāhui Ako and other networks in Tawa have helped with this. This includes the literacy cluster, the maths cluster and the DP's cluster as well as the principals group. Transition planning with the Tawa College began in early term II and continued until the end of the year. There is also a similar timeline for the transition of students into our school. Orientation days, an open evening and morning as well as extra visits for students with extra needs are organised. In term IV we visit schools and talk with the class teachers about the students coming our way. This helps us with our class placements that were completed in term IV. Our Japanese language programme was run by Ayari and Kanako (Japanese Exchange programme, Tawa College) who visited syndicates each week. Shomi Yoon of Tawa College has worked closely with Tanya Chalk in running a professional learning session on our programme for our new staff.

Our students also benefitted from participating in the Yr 12 student led PE programme, college students helped run our Tawa schools Kapa haka festival as well as our Haka/Powhiri night, our extension music groups visited the music department, Yr 13 boys coached our winning boys basketball team, Charlotte Murray from Tawa College led our Harmonix singing group, college students refereed at our sports exchanges and tournaments and we were able to use the facilities on a number of occasions. Our students helped with Hampton Hill, Redwood, Greenacres and Tawa School's sports days. Our PE spec ran games at a number of schools in Tawa.

2. Continue our active involvement in the Tawa Kāhui Ako

Our across school teacher, Renee Downes, was responsible for organising a community wide hui at the Intermediate in term I. This was a fantastic success and a credit to Renee's work with the other Across School Teachers. It highlighted a lot of the good practices that we have currently when we are working with groups within our community. Renee resigned from her role in the Kāhui Ako in the middle of the year and within school teachers have been active in attending and contributing to the professional learning communities that have been established. At this stage the focus on wellbeing has been a highlight as well as the Kāhui Ako hui that we hosted.

Both Kapa Te Aho and Iain Westphall regularly attended Wellbeing meetings for the Kāhui Ako. They brought ideas back to our staff and shared what was going on with the Kāhui Ako. Kapa delivered professional learning on Well-Being to the Kāhui Ako. Kapa and Iain Westphall worked alongside Kāhui Ako leaders in a planning session for the group heading into 2020.

Our within school staff (Kapa and Iain) have attended Thursday after school workshops as well as the "Positive Psychology" workshop hosted by our school. Kāhui Ako participants from all over Wellington attended.

There was a community Boards of Trustees meeting at Tawa College led by our Kāhui Ako leads. This highlighted commonalities across our Kāhui Ako regarding learning needs and strategic direction

3. Share and implement the Pasifika plan

The Draft Pasifika plan was completed and shared with staff. Lia Mapa and Kayla Carruthers continued to work with the Unity Pasifika group. They performed at the annual Intermediate schools Pasifika festival. A fono was held and well attended in Term III.

4. Grow and develop our International Students programme

We hosted 10 Chinese students through AFS for 8 days at the start of the year. They enjoyed classroom time as well as visits to a number of Wellington attractions. The students were home-stayed with our school families. It was the first time we hosted a group and we received positive feedback from AFS. Keith Rickard and Brendon Henderson attended an International Students Agents Fair in Auckland.

In Term III we welcomed a Chinese student on a short term study arrangement for the next 4 weeks, as well as two Chinese exchange teachers. We recently met with Zou Consultant Ltd with a view to bringing in short term study groups. We are also running a meeting to gather expressions of interest in an exchange group heading to China in April/May 2020. We successfully hosted a short term student and two exchange teachers this term. There have been a total of 28 expressions of interest from students for the Chinese Exchange to Xi'an next year. Twenty students were chosen and planning has begun for the trip.

Brendon and Iain attended a forum in Beijing during the October holidays with a view to developing a relationship with high profile schools from Beijing. The opportunity has been arranged by Schengen International Ltd in conjunction with the Education Bureau. We signed a sister school agreement with ESHTTC in Beijing. Brendon presented at the 1st China/NZ Principals Forum about Tawa Intermediate School. We were positively received. We hope to host a group from our sister school in August of next year. In December our school hosted Kris Wang of Schengen International Ltd. Kris earlier hosted Iain and Brendon in Beijing. The visit also coincided with our first on-line class with ESHTTC in Beijing. The online collaboration with the Chinese was very well received and we look forward to it developing further in 2020.

We hosted a delegation of Thai Principals and Directors in late October. We were asked to host the group by Education New Zealand, and have been chosen for our Wellington location and proximity to Tawa College (also a an international students code-signatory).

Grow

5. Project in conjunction with Ngati Toa, the MoE and Room 12 looking at local stories.

This opportunity arose in partnership with Ngati Toa and our school working with the Ministry of Education and was a great example of students working in a context that they chose in an environment that was marae based. We were able to use a number of Ngati Toa iwi students to help support Room 12 working at Takapuwahia marae as well as engaging with experts looking at the local environment. This has included water testing of the Kenepuru Stream and work with the Wellington City Council and recycling at school. The recycling project saw changes at how we dispose of rubbish here at school to a more environmentally friendly process. The work culminated in students sharing the results of their inquiry work with parents and fellow students.

A film crew contracted by Core Education worked with R12 and Ngati Toa to develop a series of four video clips that illustrate how to use local community knowledge in the classroom and how to build relationships with local iwi.

6. Implement Maori strategic plan

A plan has been drafted and will be reviewed and finalised early 2020 for implementation.

A number of significant events during the year featuring opportunities for our Maori students. These included the annual Haka/Powhiri battle that was held at Tawa College and once again a huge success. We hosted the Tawa Schools Kapa Haka festival in November. Performers from all age groups enjoying the opportunity to share their talents on stage. It was very popular with parents from all the schools. Our Unity and Kapa performance groups were once again invited to perform at the spring into Tawa Festival. A maori extension group was run in Term IV. Our performance Kapa Haka group practiced on Monday's afterschool with Ben Hague and Liana Wakely leading the group.

7. Continue our mathematical professional development across the school with Lee Smith facilitating.

After a preliminary planning meeting with the leadership team Lee Smith delivered three maths PD sessions across the year with our staff. The focus continues to be based on Jo Boaler's best practices – learning through problem solving and collaboration. The maths data at the end of the year indicated some real success in the mathematics curriculum for our students. We will continue to work with Lee in 2020.

8. Digital technologies curriculum to be planned for and implemented in 2020.

One of our school inquiry projects is working on the digital technologies curriculum and they started the review process by surveying the staff and students at the school. Keith has led this group and close to all of our staff have undertaken to study for an online digital passport. This continues to be an area of strength of the school. Reece Savill delivers a digital based STEM programme that all our students experience – robotics, coding and design. The school has invested heavily in this programme. Reece also won \$5K in funding for digital equipment and we continue to innovate in this area. I believe we are well-placed for 2020.

9. School-wide participation with restorative practices from Waikato University.

Our school RP group that were working on this teacher inquiry met with Kirsty Fergusson from the University of Waikato. This was a project that we felt was a need as RP is a cornerstone of our school. We had five teachers involved in this group. Recommendations from this inquiry group will be put in place for 2020.

Inspire

10. Continue to develop our school redesign by exploring the following contexts through inquiry, appraisal and self-review processes.

- Relationships (RP with Waikato University)
- Assessment
- Pedagogy
- Space
- Whanau and Community
- Leadership (Well-being)
- Curriculum (Maths)

All the inquiry groups worked throughout the year on recommendations for implementing their chosen interest. The groups worked collaboratively during the year worked through research and discussion before presenting their findings at the end of the year. These have been collated and being actioned in 2020.

11. Begin design work and fundraising for a school gymnasium

We have now engaged with Solari Architects who have completed concept design work which will enable us to start funding applications in 2020.

Commentary

2019 saw a continuation of success and opportunity at Tawa Intermediate School.

Overall, student achievement data showed value being added to our students at our school. In particular low achieving students in mathematics showed real progress during the year. Our writing and reading data places us above the national norms.

Having more ORs funded students at our school in 2019 was a challenge. It was to the credit of Emma Stylianidis, Gemma Goldfinch, the teaching staff and teacher aide team that supports and structure were put in place that supported everyone. We

continued to offer Feuerstein, Availl, Spring into Maths, ESoL support, Community Links reading and other individualised programmes tailored for students at our school. Over one hundred students received extra tuition. Academic extension was available to students in mathematics, Te Reo Maori and our top writers used the media club forum to produce a stunning regular newsletter. We participated in a number of extra events including Mathswell, EPRO8, Science Fair, Rocket Lab and Tournament of Minds. Of special note was our Kids Literature Quiz team which came 4th nationally. This was a credit to our staff who put extra time and effort to make these programmes happen.

Our Kapa Haka and Unity Pasifika groups again received invitations to perform in the wider community because of their strong reputation. We hosted the Tawa schools Kapa Haka Festival in Term IV. It was a great success with whanau supporting the event in big numbers. Our school band enjoyed playing in the competitions during the year. Thanks to Blair Johnstone for his work with them. The orchestra combined with Tawa College and benefitted greatly from Sandra Logan's expertise. Our Harmonix singing was well tutored by Charlotte Murray from Tawa College and sung beautifully during the year and were awarded a prize at the Kids Sing event in Wellington. They also received numerous invitations to sing in the community.

Our sports teams achieved well externally and were deserved winners in Ki a Rahi, girls flag football, boys basketball at their Inter-intermediate events. A number of teams came runners-up in their respective Inter-intermediate competition. One of our aerobics teams won a national title in Queenstown. Our girls cricket team achieved a fantastic 2nd placing at the national finals in Christchurch. Unfortunately we lost to both Newlands and Raroa in our annual sporting/performance exchanges although both by the narrowest of margins. Saturday netball was hugely popular with ten teams playing in the Northern Suburbs competition based at Newlands College – we were very well supported by parents, family and ex-students for the various coaching and managing roles this required.

As noted earlier Kapa Te Aho and Iain Westphall were appointed to the "Within School Roles" of the Kahui Ako. They organised and attended a number of workshops during the year with a Wellbeing focus. One of the initiatives put in place and supported by the Board was a personal trainer coming in after school on a Tuesday and running a fitness session for interested staff. This regularly attracted 10 – 15 staff members. At the end of the year I was appointed to the co-lead role of the Kāhui Ako. I will take up this role in 2020.

2019 meant Board elections. Jared Licht (Board Chair), Luana Penese and Leah Kenny stood down from the Board. I would like to thank them for their service and in particular note Jared's three years as Chair. We had enough candidates for an election and Deryn Scott, Heather Richardson, Kate Calvert, PK Kanji and Richard Kelly were elected. Gemma Goldfinch, the staff rep, was

elected unopposed. At our first meeting Deryn was elected chair, Kate to Deputy Chair and Heather is Finance Officer. The Board adhered to the reporting calendar for the year. We have been fortunate once again with the Board's time and effort.

We had a stable staff for the year. At the end of 2019 Ian Bunckenberg retired after 25 years of service at our school. Lee Smith who was working with Cognition Education whilst on leave also resigned to stay with Cognition. Lee's tenure certainly matched Ian's but was interrupted by having a family. Gemma Kelly resigned to move to Auckland to be closer to family and three of our younger staff were granted leave to travel in 2010 – Kirsten Fowler, Amelia Caldwell and Ren Walker. Renee Downes resigned to explore other educational career opportunities. We made a number of appointments to cover these changes. Edward Seiuli and Jess Kerr completed their Masters of Teaching qualification at our school and are both starting with us in 2020. Alison Hayes, Tessa Fitzgibbon, Grace Macrae and Simon Cowley are also starting 2020. Jimmy O' Carroll will be returning from study leave. We are fortunate that we seem to be able to attract high quality candidates for our vacancies and are able to fill them.

We continue to comply with the Board's relevant personnel policy regarding employment, equity and professional development. In 2017 we had eight teachers re-registered with EDUCANZ. Eleven teachers received salary increments during the course of the year.

On a personal note I was delighted to be able to take advantage of a sabbatical in Term III. It was a credit to the staff and Keith Rickard that the school functioned so well in my absence. I would like to thank the Board and the staff for supporting me in my time away.

Finally, once again we were fortunate with success and it is timely to recognise all the hard work throughout 2019 from the Board and the staff at Tawa Intermediate School.

Brendon Henderson,
Principal.