

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

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Solutions & Services
Collaborative School Administration

TOKOMAIRIRO HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Board of Trustees
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 19	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport
	Independent Auditor's Report

Tokomairiro High School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflect the financial position and operations of the School.

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

Craig Mervyn Lister	Glenis Anne Sim
Full Name of Board Chairperson	Full Name of Principal
Signature of Board Chairperson	Signature of Principal
30-8-21	30-8-2021
Date:	Date:

Tokomairiro High School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Held Until
Matthew Jones	Chairperson	Elected	Aug 2020
Glenis Sim	Principal	ex Officio	
Darlene Adams	Parent Rep	Elected	May 2022
Shane Griffin	Parent Rep	Elected	May 2022
Clare Healey	Parent Rep	Elected	May 2022
Craig Lister	Parent Rep	Elected	May 2022
Paul Stevens	Staff Rep	Elected	May 2022
Annabelle Philps	Student Rep	Elected	Oct 2020

Tokomairiro High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Revenue				
Government Grants	2	4,267,302	3,869,475	3,835,833
Locally Raised Funds	3	411,431	471,245	459,026
Interest Income		22,509	20,000	27,460
Gain on Sale of Property, Plant and Equipment		2,791	-	-
International Students	4	37,072	36,986	20,064
		4,741,105	4,397,706	4,342,383
Expenses				
Locally Raised Funds	3	159,685	185,861	170,954
International Students	4	23,547	26,250	17,283
Learning Resources	5	3,190,688	2,973,203	2,881,571
Administration	6	181,446	192,386	204,703
Finance		6,451	-	8,402
Property	7	997,153	986,554	954,717
Depreciation	8	95,639	120,000	111,221
Loss on Disposal of Property, Plant and Equipment		-	-	2,032
		4,654,609	4,484,254	4,350,883
Net Surplus / (Deficit) for the year		86,496	(86,548)	(8,500)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		86,496	(86,548)	(8,500)

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

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Tokomairiro High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Balance at 1 January		1,061,793	1,061,793	1,070,593
Total comprehensive revenue and expense for the year		86,496	(86,548)	(8,500)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		10,305	-	-
Changes in Prize Fund Equity		(650)	-	(300)
Equity at 31 December	25	1,157,944	975,245	1,061,793
Retained Earnings		1,157,944	975,245	1,061,793
Equity at 31 December		1,157,944	975,245	1,061,793

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.

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Tokomairiro High School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Current Assets				
Cash and Cash Equivalents	9	100,711	582,008	548,556
Accounts Receivable	10	181,788	171,276	171,276
GST Receivable		16,044	-	-
Prepayments		9,249	8,600	8,600
Inventories	11	477	781	781
Investments	12	806,137	774,621	774,621
Funds owing for Capital Works Projects	19	37,383	-	-
		1,151,789	1,537,286	1,503,834
Current Liabilities				
GST Payable		-	27,149	27,149
Accounts Payable	14	286,047	221,135	221,135
Revenue Received in Advance	15	14,548	55,398	55,398
Provision for Cyclical Maintenance	16	17,622	27,289	27,289
Painting Contract Liability - Current Portion	17	28,914	28,914	28,914
Finance Lease Liability - Current Portion	18	24,661	25,638	25,638
Funds held for Capital Works Projects	19	241	394,327	394,327
		372,033	779,850	779,850
Working Capital Surplus/(Deficit)		779,756	757,436	723,984
Non-current Assets				
Property, Plant and Equipment	13	542,805	378,084	498,084
		542,805	378,084	498,084
Non-current Liabilities				
Provision for Cyclical Maintenance	16	108,449	74,328	74,328
Painting Contract Liability	17	8,795	27,650	27,650
Finance Lease Liability	18	47,373	58,297	58,297
		164,617	160,275	160,275
Net Assets		1,157,944	975,245	1,061,793
Equity	25	1,157,944	975,245	1,061,793

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

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Tokomairiro High School
Statement of Cash Flows
For the year ended 31 December 2020

	Note	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Cash flows from Operating Activities				
Government Grants		1,305,726	1,108,671	1,075,977
Locally Raised Funds		406,026	471,245	476,063
International Students		(1,109)	36,986	34,245
Goods and Services Tax (net)		(43,193)	-	32,426
Payments to Employees		(798,759)	(751,260)	(737,711)
Payments to Suppliers		(736,439)	(819,790)	(666,814)
Cyclical Maintenance payments in the Year		(10,059)	(32,400)	(15,059)
Interest Received		34,103	20,000	23,540
Net cash from/(to) Operating Activities		156,296	33,452	222,667
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,791	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(90,596)	-	(22,089)
Purchase of Investments		(32,166)	-	7,901
Net cash from/(to) Investing Activities		(119,971)	-	(14,188)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,305	-	-
Finance Lease Payments		(44,151)	-	(88,799)
Painting Contract Payments		(18,855)	-	(18,854)
Funds held for Capital Works Projects		(431,469)	-	377,633
Net cash from/(to) Financing Activities		(484,170)	-	269,980
Net increase/(decrease) in cash and cash equivalents		(447,845)	33,452	478,459
Cash and cash equivalents at the beginning of the year	9	548,556	548,556	70,097
Cash and cash equivalents at the end of the year	9	100,711	582,008	548,556

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.

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Tokomairiro High School

Notes to the Financial Statements
For the year ended 31 December 2020

1. Statement of Accounting Policies

1.1. Reporting Entity
Tokomairiro High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation
Reporting Period
The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

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

Financial Reporting Standards Applied
The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of $30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency
These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies
The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions
The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

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 13.

Cyclical Maintenance
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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

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

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

1.3. Revenue Recognition

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

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

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

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

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

Donations, Gifts and Bequests
Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue
Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Accounts Receivable
Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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1.9. 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.

1.10. 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.

1.11. 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.

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

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

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

The estimated useful lives of the assets are:

Building improvements	5 - 50 years
Furniture and equipment	5 – 20 years
Information and communication technology	3 - 10 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.12. Impairment of property, plant and equipment
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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1.13. 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.

1.14. Employment Entitlements
Short-term employee entitlements
Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

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

• likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and

• the present value of the estimated future cash flows

1.15. 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.

1.16. 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).

1.17. Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, 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.

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

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

1.19. 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.

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

1.21. 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.

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2. Government Grants

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Operational Grants	798,482	797,814	719,108
Teachers' Salaries Grants	2,235,666	2,041,200	2,040,258
Use of Land and Buildings Grants	716,525	719,604	719,598
Other MoE Grants	177,038	79,528	127,066
Other Government Grants	339,591	231,329	229,803
	4,267,302	3,869,475	3,835,833

The School has opted in to the donations scheme for this year. Total amount received was $35,100.

Other MOE Grants total includes additional COVID-19 funding totalling $13,730 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Revenue			
Donations	62,452	74,500	46,861
Bequests & Grants	30,000	-	-
Other Revenue	146,909	220,500	205,400
Trading	59,265	62,600	47,813
Activities	112,805	113,645	158,952
	411,431	471,245	459,026
Expenses			
Activities	103,787	127,861	116,811
Trading	55,898	58,000	54,143
	159,685	185,861	170,954
Surplus for the year Locally raised funds	251,746	285,384	288,072

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	2	2	2

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Revenue			
International Student Fees	37,072	36,986	20,064
Expenses			
International Student Levy	5,927	8,500	5,702
Employee Benefit - Salaries	-	-	4,043
Other Expenses	17,620	17,750	7,538
	23,547	26,250	17,283
Surplus for the year International Students	13,525	10,736	2,781

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5. Learning Resources

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Curricular	304,732	319,533	303,121
Equipment Repairs	72,330	57,900	28,966
Information and Communication Technology	31,175	37,235	-
Library Resources	2,999	3,000	2,941
Employee Benefits - Salaries	2,760,790	2,539,535	2,532,326
Staff Development	18,662	16,000	14,217
	3,190,688	2,973,203	2,881,571

6. Administration

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Audit Fee	5,491	5,491	5,331
Board of Trustees Fees	5,581	5,000	5,263
Board of Trustees Expenses	3,292	3,000	3,129
Communication	4,505	6,475	2,327
Consumables	15,251	33,956	17,628
Operating Lease	-	-	34,613
Other	2,915	6,330	4,431
Employee Benefits - Salaries	125,070	115,250	115,660
Insurance	14,549	13,794	13,291
Service Providers, Contractors and Consultancy	4,792	3,090	3,030
	181,446	192,386	204,703

7. Property

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Caretaking and Cleaning Consumables	8,307	6,875	6,824
Cyclical Maintenance Provision	34,513	32,400	31,714
Grounds	13,963	12,900	16,012
Heat, Light and Water	46,743	55,000	52,532
Rates	5,140	5,200	5,007
Repairs and Maintenance	24,142	14,500	14,743
Use of Land and Buildings	716,525	719,604	719,598
Security	2,149	2,400	-
Employee Benefits - Salaries	145,671	137,675	108,287
	997,153	986,554	954,717

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

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Building Improvements	10,579	12,000	10,504
Furniture and Equipment	17,455	20,000	24,752
Information and Communication Technology	14,715	15,000	14,558
Motor Vehicles	8,219	9,000	-
Leased Assets	40,697	60,000	57,440
Library Resources	3,974	4,000	3,967
	95,639	120,000	111,221

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9. Cash and Cash Equivalents

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Cash on Hand	33	-	33
Bank Current Account	100,600	582,008	548,523
Bank Call Account	78	-	-
Cash and cash equivalents for Statement of Cash Flows	100,711	582,008	548,556

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

Of the $100,711 Cash and Cash Equivalents, $241 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Receivables	10,240	7,504	7,504
Receivables from the Ministry of Education	5,156	-	-
Interest Receivable	7,867	19,461	19,461
Teacher Salaries Grant Receivable	158,525	144,311	144,311
	181,788	171,276	171,276
Receivables from Exchange Transactions	18,107	26,965	26,965
Receivables from Non-Exchange Transactions	163,681	144,311	144,311
	181,788	171,276	171,276

11. Inventories

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Canteen	477	781	781
	477	781	781

12. Investments

The School's investment activities are classified as follows:

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Current Asset			
Short-term Bank Deposits	806,137	774,621	774,621
Total Investments	806,137	774,621	774,621

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13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2020	**$**	**$**	**$**	**$**	**$**	**$**
Land	10,000	-	-	-	-	**10,000**
Building Improvements	293,577	-	-	-	(10,579)	**282,998**
Furniture and Equipment	74,820	27,781	-	(1,848)	(17,455)	**83,298**
Information and Communication Technology	21,148	39,263	-	-	(14,715)	**45,696**
Motor Vehicles	-	52,221	-	1,848	(8,219)	**45,850**
Leased Assets	70,774	30,028	(12,959)	-	(40,697)	**47,146**
Library Resources	27,765	4,143	(117)	-	(3,974)	**27,817**
Balance at 31 December 2020	498,084	153,436	(13,076)	-	(95,639)	**542,805**

	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**
2020	**$**	**$**	**$**
Land	10,000	-	**10,000**
Building Improvements	516,871	(233,873)	**282,998**
Furniture and Equipment	571,385	(488,087)	**83,298**
Information and Communication Technology	240,222	(194,526)	**45,696**
Motor Vehicles	148,221	(102,371)	**45,850**
Leased Assets	177,544	(130,398)	**47,146**
Library Resources	124,232	(96,415)	**27,817**
Balance at 31 December 2020	1,788,475	(1,245,670)	**542,805**

The net carrying value of equipment held under a finance lease is $47,146 (2019: $70,774)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2019	**$**	**$**	**$**	**$**	**$**	**$**
Land	10,000	-	-	-	-	**10,000**
Building Improvements	296,819	7,262	-	-	(10,504)	**293,577**
Furniture and Equipment	94,150	6,818	(1,396)	-	(24,752)	**74,820**
Information and Communication Technology	30,534	5,464	(292)	-	(14,558)	**21,148**
Leased Assets	161,092	9,314	(42,192)	-	(57,440)	**70,774**
Library Resources	32,671	2,547	(3,486)	-	(3,967)	**27,765**
Balance at 31 December 2019	625,266	31,405	(47,366)	-	(111,221)	**498,084**

	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**
2019	**$**	**$**	**$**
Land	10,000	-	**10,000**
Building Improvements	516,871	(223,294)	**293,577**
Furniture and Equipment	639,604	(564,784)	**74,820**
Information and Communication Technology	200,959	(179,811)	**21,148**
Leased Assets	175,085	(104,311)	**70,774**
Library Resources	120,598	(92,833)	**27,765**
Balance at 31 December 2019	1,663,117	(1,165,033)	**498,084**

14. Accounts Payable

	2020 Actual	**2020 Budget (Unaudited)**	**2019 Actual**
	$	**$**	**$**
Operating creditors	64,556	31,556	31,556
Accruals	5,492	4,636	4,636
Capital accruals for PPE items	19,736	-	-
Employee Entitlements - salaries	158,525	154,444	154,444
Employee Entitlements - leave accrual	37,738	30,499	30,499
	286,047	221,135	221,135
Payables for Exchange Transactions	266,311	221,135	221,135
	286,047	221,135	221,135

The carrying value of payables approximates their fair value.

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15. Revenue Received in Advance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
International Student Fees	-	38,181	38,181
Other	14,548	17,217	17,217
	14,548	55,398	55,398

16. Provision for Cyclical Maintenance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Provision at the Start of the Year	101,617	101,617	84,962
Increase/ (decrease) to the Provision During the Year	30,381	-	31,714
Adjustment to the Provision	4,132	-	-
Use of the Provision During the Year	(10,059)	-	(15,059)
Provision at the End of the Year	126,071	101,617	101,617
Cyclical Maintenance - Current	17,622	27,289	27,289
Cyclical Maintenance - Term	108,449	74,328	74,328
	126,071	101,617	101,617

17. Painting Contract Liability

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Current Liability	28,914	28,914	28,914
Non Current Liability	8,795	27,650	27,650
	37,709	56,564	56,564

In 2016 the Board signed an agreement with Programmed Maintenance Services (N.Z) Limited (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2016, with regular maintenance in subsequent years. The agreement has an annual commitment of $28,914. 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.

18. Finance Lease Liability

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

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
No Later than One Year	29,676	31,736	31,736
Later than One Year and no Later than Five Years	52,473	64,502	64,502
	82,149	96,238	96,238

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19. Funds Held for Capital Works

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

	2020	Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions $	Closing Balances $
Collective Works	In Progress	394,327	-	(427,496)	-	(33,169)
Gym Changing Rooms upgrade	In Progress	-	32,630	(33,013)	-	(383)
Horticulture Room upgrade	In Progress	-	25,200	(25,781)	-	(581)
Administration upgrade	In Progress	-	15,858	(15,617)	-	241
Learning Support Accessibility Modifications	In Progress	-	-	(3,250)	-	(3,250)
Totals		394,327	73,688	(505,157)	-	(37,142)

Represented by:

Funds Held on Behalf of the Ministry of Education	241
Funds Due from the Ministry of Education	(37,383)
	(37,142)

	2019	Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions $	Closing Balances $
Boiler Replacement	Completed	16,694	-	(16,694)	-	-
Collective Works	In Progress	-	414,533	(20,206)	-	394,327
Totals		16,694	414,533	(36,900)	-	394,327

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 and Assistant Principals.

	2020 Actual $	2019 Actual $
Board Members		
Remuneration	5,581	5,263
Full-time equivalent members	0.08	0.10
Leadership Team		
Remuneration	372,799	338,605
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	378,380	343,868
Total full-time equivalent personnel	3.08	3.10

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.

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

Salaries and Other Short-term Employee Benefits:	2020 Actual $000	2019 Actual $000
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	0 - 0	0 - 0

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

Remuneration $000	2020 FTE Number	2019 FTE Number
100 -110	4.00	1.00
110 -120	1.00	-
	5.00	1.00

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:

	2020 Actual	2019 Actual
Total	$ -	$ -
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance - schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2019: $414,533)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts.

(a) operating lease for laptops and chromebooks;

	2020 Actual $	2019 Actual $
No later than One Year	999	-
	999	-

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:

Financial assets measured at amortised cost

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Cash and Cash Equivalents	100,711	582,008	548,556
Receivables	181,788	171,276	171,276
Investments - Term Deposits	806,137	774,621	774,621
Total Financial assets measured at amortised cost	1,088,636	1,527,905	1,494,453

Financial liabilities measured at amortised cost

Payables	286,047	221,135	221,135
Finance Leases	72,034	83,935	83,935
Painting Contract Liability	37,709	56,564	56,564
Total Financial liabilities measured at amortised Cost	395,790	361,634	361,634

27. Events After Balance Date

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

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Analysis of Variance Reporting 2020

School Name:	Tokomairiro High School	**School Number**:	392

Strategic Aim:	**Strategic aim 1: Academic Achievement - Inspire, engage and challenge all students to achieve personal excellence in learning**
Annual Aim:	**Annual aim 1: Striving for personal excellence in NCEA** **Annual aim 2: Year 7 – 10 students will strive for personal excellence**
Target:	The rate of NCEA endorsements will continue to improve.
Baseline Data:	Baseline data: 2019 results Level 1: 8% (2 students) gained Merit endorsements and 12% (3 students) gained Excellence endorsements. Level 2: 2019 - 31% (9) of level 2 candidates achieved an endorsement, 6 students gaining merit, 3 gaining excellence. Level 3: 11% (2 students) gained a merit endorsement and none gained an Excellence endorsement. For 2020 students aiming for NCEA endorsement will be identified during term 1 and a plan will be developed with each of them. These students will be monitored and mentored throughout the year.

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
Focus on personal excellence school wide Focus on Merit and Excellence within individual subjects Continue the focus on writing across the curriculum to strengthen students' skills to write at Merit or Excellence level. Develop a learning plan for each target student which details how and when endorsement will be reached. Monitoring of student progress. Attendance will be monitored and early notification to parents.	**NCEA Endorsements:** **Level 1:** 91% (29) students gained Achieved or higher. 22% (7) gained a Merit. No students gained an excellence endorsement. This was higher at Merit level but lower than Excellence level from 2019. **Level 2:** 88%(22) gained Achieved or higher. 8%(2) gained a Merit endorsement and 8%(2) gained an Excellence endorsement. This was lower than the levels in 2019. **Level 3:** 84% gained Achieved or higher. 21%(4) gained a Merit endorsement and 11%(2) gained an Excellence endorsement. This was 10% higher at the Merit level and 11% higher at Excellence than for the previous year. NB: These comparisons are due more to change in cohorts. Comparing Level 3 2020 (21% Ex, 11%M) to Level 2 2019(21%Ex, 10%M) shows almost identical results. Level 2 2020 (8% Ex, 8%M) compared to Level 1 2019 (12%Ex, 8%M) shows a slight drop in the proportion of Excellence (1 student)	With the onset of Covid and lockdown, our students did not achieve the number of endorsements we were aiming for. Students were identified early in the year and monitored by the DP, however, our focus became much more on supporting the students to achieve their qualification rather than the endorsement level. Overall, we were quite pleased with the results considering the year it had been.	Continue to focus on aiming for personal excellence. Identifying the students and challenging them to set goals and strive for an endorsement, is an essential part of the process, as is frequent monitoring of their progress. We will continue to make this a priority in 2021.

Planning for next year:

Focusing on stiving for personal excellence in all aspects of school life to continue.
Careful monitoring of student progress throughout the year.
Supporting all students to set goals and review goals.

School Name:	Tokomairiro High School	School Number:	392

Strategic Aim:	**Strategic aim 1:** Academic Achievement - Inspire, engage and challenge all students to achieve personal excellence in learning
Annual Aim:	**Annual aim 2:** Year 7 – 10 students will strive for personal excellence
Target:	**Targets:** • **Those students currently above or well-above the standard will continue to achieve at this level.** • **All students achieving below the expected level will make accelerated progress in writing and mathematics at years 7 to 10.**
Baseline Data:	**Baseline data:**

Writing	Well below		Below		At		Above		Total		
	No.	Propn	No.	Propn	No.	Propn	No.	Propn	No.	Propn	% At/Above
Year 7	1	3%	5	14%	21	60%	8	23%	35	17%	83%
Year 8	8	19%	6	14%	17	40%	12	28%	43	33%	67%
Year 9	6	16%	9	24%	18	49%	4	11%	37	41%	59%
Year 10	3	9%	15	45%	14	42%	1	3%	33	55%	45%
Mathematics	**Well below**		**Below**		**At**		**Above**		**Total**		
	No.	**Propn**	**No.**	**Propn**	**No.**	**Propn**	**No.**	**Propn**	**No**	**% Below**	**% At/Above**
Year 7	1	3%	4	11%	25	71%	5	14%	35	14%	86%
Year 8	2	5%	2	5%	31	72%	8	19%	43	9%	91%
Year 9	2	5%	28	74%	7	18%	1	3%	38	79%	21%
Year 10	3	9%	17	52%	13	39%	0	0%	33	61%	39%

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
Alim project – two junior teachers Writing began as a focus area with writing across the curriculum a focus for all departments A year 10 Reading and Writing Diploma instigated. Once lockdown occurred the focus moved to wellbeing and supporting the students to engage.	At the end of 2020: **Writing** Year 7 - 52%(24) below expected level - 13% (6) above or well above expected level Year 8 - 62%(23) below expected level - 17%(6) above or well above expected level Year 9 - 36%(14) below expected level - 8%(3) above or well above expected level Year 10 - 36%(12) below expected level - 30%(10) above or well above expected level **Mathematics** Year 7/8 - 19%(16) below expected level - 69% (58) above or well above expected level Year 9 - 31%(12) below expected level - 24%(9) above or well above expected level Year 10 - 76%(26) below expected level - 12%(4) above or well above expected level	At the end of year 8 we tend to lose some of our most academic students to boarding schools. This shows in the year 9 data where there are fewer students achieving at above the expected level than for year 8 the previous year. 2020 was a difficult year to keep a focus on the writing programme. Our major focus after lockdown was wellbeing of staff and students. Children came back to school very unsettled. Attendance and concentration levels were low for this group. Our year 10 students were badly affected by the lockdown and changes of teachers in the Mathematics Department. We were left without a specialist teacher at the more senior levels and only had one specialist in the year 9 – 11 area NB: Year 7 & 8 were taught in mixed year level classes. Two teachers were involved in the ALiM programme in 2021.	Support will need to be given to our year 11 students to support them to reach the necessary standards for NCEA level 1. A new HOD Mathematics has been employed and we are still trying to get our overseas mathematics teacher into the country. A very capable teacher has been given an MMA to take the lead in year 7 to 10 Mathematics. Professional development for the current junior mathematics teachers needs to be a priority for 2021.

Planning for next year:

Continue with the ALiM project for 2021.
Provide PLD for new junior Mathematics teachers.
Continue with the same targets for 2021.

School Name:	Tokomairiro High School	School Number:	392

Strategic Aim:	**Strategic aim 2:** All members of the school community work together to develop their personal strengths and capabilities
Annual Aim:	**Annual aim 3:** Students and teachers will identify and monitor their personal strengths and capabilities
Target:	All students are monitoring at least four capabilities
Baseline Data:	**Baseline Data:** In 2019 we worked in conjunction with the Otago Polytechnic to trial an online programme to help students collect evidence of their strengths and capabilities. In 2019, all Gateway students monitored their capabilities as part of their work experience programme. They moved from a state of no awareness to one of recognising their own strengths and capabilities. They also collected evidence of these capabilities.

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
Gateway / work experience students continued to focus on the capabilities they were developing through their work experience. Evidence was signed off by the employer. The HOD Science also focus on assessing capabilities in science.	Students became far more aware of their strengths. We did not get to the stage of developing a continuum for the capabilities. Students became much more aware of the capabilities they were focusing on and developing in science. All junior assessment work in science assessed against the capabilities.	After lockdown our focus was very much on engaging students in education and focusing on their wellbeing.	Our Kahui Ako Within School teacher is this year working on developing further ideas regarding capabilities and looking into project-based learning. The Principal has a sabbatical where she is intending to look into capabilities and how we monitor them in the senior school. Our Vocational Pathways teacher is continuing to use capability identification and assessment in the Gateway / work experience programme.

Planning for next year:

Continue to develop teacher understanding of capabilities. Carry out a pilot study with a group of students using IamCapable *
Introduce some capabilities at the House Group level. Communicate with whanau and involve them in decisions about capabilities.

School Name:	Tokomairiro High School	**School Number**:	392

Strategic Aim:	**Strategic aim 2:** All members of the school community work together to develop their personal strengths and capabilities
Annual Aim:	**Annual aim 4:** Promote Tikanga and Te Reo Maori for all
Target:	Te Reo is heard in every classroom
Baseline Data:	Four of our teachers have completed a Maori language course in previous years

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
Every staff meeting had a Maori development section for the staff. The Kaiao Māori led this. There was a whakatauki for each week. After lockdown we applied for URF funding for our Kahui Ako to run Toi Ora, a programme for the tamariki of our community. We employed a local Maori woman as woman as our kaimahi awhina hapori and our Kahui Ako Across School Teacher planned the programme with her. A Maori Carving programme was developed for our tamariki. The kaiako is a young man studying towards his Master of Carving degree. PLD on Cultural Competency was planned however did not occur.	More staff are using te reo, mostly for greetings or farewells. Most House Group teachers had the whakatauki displayed in their classroom. Students engaged with the Toi Ora programme. There was an emphasis on Tuakana Teina which supported our older students in developing their mana. Some tamariki developed very good skills and understanding of the tikanga of Maori Carving.	Some members of staff modelling the use of te reo supported others to 'try'. All staff were encouraged to develop their pepeha. Whakatauki being seen around the school made it a more accepted part of our culture. Older students supporting the younger students led to a much closer whanau connection.	We need to continue having a focus on developing the skills of our teacher and wider staff in terms of tikanga Maori. Further funding has been gained to continue the Toi Ora programme for 2021. URF funding has also been gained to employ a Whanau Ora Kaimahi (Community Support Worker) for the first half of 2021. Maori Carving course continuing in 2021. PLD focus on Cultural Competency planned for 2021. A new Kaiako Maori has been employed in the school.

Planning for next year:

CORE Education have been engaged to run PLD focused on Cultural Competency.
Teachers in leadership will undertake Te Whakamanawa programme.
Staff meetings continue to have a PLD section each meeting.

School Name:	Tokomairiro High School	School Number:	392

Strategic Aim:	**Strategic aim 3:** Provide a supportive environment where all learners have a sense of belonging and are confident in their identity and culture.
Annual Aim:	**Annual aim 5:** All learners are confident in their Identity and Culture and have a sense of belonging in our school.
Target:	**Target:** The Wellbeing survey indicates increased levels of "belonging".
Baseline Data:	The 2017 Wellbeing survey indicated 67% of all survey respondents agreed or strongly agreed to the statement 'I feel I belong at school'. 71% of year 7, 54% of year 8, 78% of year 9 and 63% of year 10 students responded positively to the statement. These students are now in the senior school.

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
Acknowledgement of learners' culture a priority. We tried to make this a priority. All learners feel welcome in our school and are able to take part in all aspects of school life acknowledging student's culture was recognized as the most important aspect of settling a new student. House Group activities planned to support Tuakana – Teina relationships. Whanaungatanga - a focus of all teaching and learning relationships. Surveys of whanau carried out twice per year. Whanau/student/teacher conferences held once per term. The wellbeing survey was not completed.	Junior students learned more about themselves and each other. Many students were very unsettled and intolerant of each other when they returned from Covid lockdown. Diploma data entry and monitoring of students' not as regular in latter part of the year Low participation levels in whanau survey. Connections stronger where Whanau & students attended. Numbers of whanau /students booking appointments lower than expected.	Year 7/8 students began the year with a focus on 'All about Me, / Turangawaewae, The introduction of Toi Ora programme late term three. Our AST and kaimahi awhina hapori have encouraged whanau to be more involved with the Toi Ora. Teacher responsible for collating data left the school – format difficult for others. More Whanau / student ownership for survey required? Covid interrupted our plans.	Develop more units which support Learners understanding of each other and their sense of belonging. Apply for more funding to continue Toi Ora 2021. Strengthen the content of HG sessions to develop stronger relationships. Simplify the recording diploma system and make it a priority for gathering data and using for monitoring student progress. Supporting akonga. Organise opportunities for teachers and students to work together providing opportunities to enhance learning relationships. Carry out the Wellbeing @ School survey.

Planning for next year:

Strengthen transition processes for year 7 learners into the school. Make connections with Year 6 students and whanau earlier in the year.
Wellbeing @School survey a priority for 2021.
Regular Family Learning conferences planned and set on calendar early in the year. Communication with whanau improved.
Involve whanau and students in survey ownership.

School Name:	Tokomairiro High School	**School Number**:	392

Strategic Aim:	**Strategic aim 3: Provide a supportive environment where all learners have a sense of belonging and are confident in their identity and culture.**
Annual Aim:	**Annual aim 6:** All members of our school community are encouraged to develop a work-life balance.
Target:	All teachers and learners indicate they have an improved work-life balance in the Wellbeing questionnaire.
Baseline Data:	Due to Covid lockdown we did not collect baseline data.

Actions *What did we do?*	**Outcomes** *What happened?*	**Reasons for the variance** *Why did it happen?*	**Evaluation** *Where to next?*
Learners were encouraged to take part in extra-curricular activities. Whanau and teacher worked together to provide further opportunities for students. Staff encouraged take part in recreational activities.	We found that less students took part in extra-curricular activities after lockdown – due in some part the season being cut short. Many teachers indicated they took better care of themselves during lockdown. This continued through the year. Careful monitoring of the wellbeing of students took place.	Some parents were concerned about their children being exposed to covid. URF funding allowed us to employ our Guidance Counsellor fulltime (previously 0.6FTTE) for one year (term 3 2020 – term 2 2021)	Wellbeing is the priority of our Kahui Ako. We will continue to focus on the wellbeing of students and staff. The NZCER Wellbeing@School survey will be used to monitor the levels of our staff and students. A Wellbeing committee, including students, will be set up.

Planning for next year:

Wellbeing is the continuing focus across our Kahui Ako.
Wellbeing committee to continue during 2021.
Close monitoring of student and teacher wellbeing will continue.
Apply for further finding to keep our Guidance Counsellor fulltime for the rest of the year.

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport.

During 2020, Tokomairiro High School received a total Kiwisport funding of $4830.89 (excl GST)

The funding was spent on the Sports Coordinator's wages, outside sports coaches and additional sporting equipment.

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TOKOMAIRIRO HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Tokomairiro High School (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; 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 30 August 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

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- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 2 and pages 20 to 28, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand

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