

# AO TAWHITI UNLIMITED DISCOVERY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

**Ministry Number:**

683

**Principal:**Steven Mustor (Until January 2021)  
Anita Yarwood (From January 2021)**School Address:**5 Mollett Street, Christchurch Central  
Christchurch, 8011**School Postal Address:**PO Box 4666  
Christchurch, 8140**School Phone:**

03 377 7773

**School Email:**[office@aotawhiti.school.nz](mailto:office@aotawhiti.school.nz)**Members of the Board**

Name	Position	How Position Gained	Term Expired/ Expires
Evan Kidd	Chair Person	Elected Parent Rep	
Steven Mustor	Principal		Jan-21
Anita Yarwood	Principal		
Moana Barr	Member	Co-opted Member	
Andrew Dean	Member	Elected Parent Rep	
Karen Grant	Member	Elected Parent Rep	
Oscar Henderson-Walshe	Member	Student Rep	Sep-20
Sarah Marshall	Member	Staff Rep	
Tim McKay	Member	Co-opted Member	
Matthew Parrett	Member	Elected Parent Rep	Feb-20
Danette Wereta	Member	Elected Parent Rep	
Dom Wilson	Member	Student Rep	

**Accountant / Service Provider:**

BDO Christchurch Limited

# AO TAWHITI UNLIMITED DISCOVERY SCHOOL

Annual Report - For the year ended 31 December 2020

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# Ao Tawhiti Unlimited Discovery 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 reflects the financial position and operations of the school.

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

Danette Wereta

Full Name of Board Chairperson



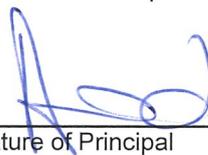
Signature of Board Chairperson

28/5/21

Date:

Anita Yarwood

Full Name of Principal



Signature of Principal

27/5/21

Date:

# Ao Tawhiti Unlimited Discovery School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	7,885,260	4,065,119	6,413,995
Locally Raised Funds	3	66,396	170,145	152,673
Interest income		10,486	15,000	20,676
Gain on Sale of Property, Plant and Equipment		-	-	3,043
Other Revenue		-	-	47,457
		<u>7,962,142</u>	<u>4,250,264</u>	<u>6,637,844</u>
<b>Expenses</b>				
Locally Raised Funds	3	52,120	58,500	67,338
Learning Resources	4	5,085,381	3,887,216	4,182,406
Administration	5	273,443	301,941	376,250
Finance		3,883	-	1,857
Property	6	2,346,273	352,209	2,344,880
Depreciation	7	211,919	91,799	179,345
Loss on Disposal of Property, Plant and Equipment		-	-	43,887
		<u>7,973,019</u>	<u>4,691,665</u>	<u>7,195,963</u>
<b>Net Surplus / (Deficit) for the year</b>		(10,877)	(441,401)	(558,119)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(10,877)</u>	<u>(441,401)</u>	<u>(558,119)</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.

# Ao Tawhiti Unlimited Discovery School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>750,063</u>	<u>750,063</u>	<u>1,308,182</u>
Total comprehensive revenue and expense for the year		(10,877)	(441,401)	(558,119)
<b>Equity at 31 December</b>	21	<u>739,186</u>	<u>308,662</u>	<u>750,063</u>
Retained Earnings		739,186	308,662	750,063
<b>Equity at 31 December</b>		<u>739,186</u>	<u>308,662</u>	<u>750,063</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.

# Ao Tawhiti Unlimited Discovery School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	33,274	3,770	71,579
Accounts Receivable	9	357,708	267,000	266,983
GST Receivable		15,247	-	-
Investments	10	494,452	150,000	204,717
		<u>900,681</u>	<u>420,770</u>	<u>543,279</u>
<b>Current Liabilities</b>				
GST Payable		-	12,000	10,612
Accounts Payable	12	707,141	695,995	480,269
Revenue Received in Advance	13	8,684	8,700	8,831
Finance Lease Liability - Current Portion	14	41,207	45,000	26,412
		<u>778,133</u>	<u>761,695</u>	<u>526,124</u>
<b>Working Capital Surplus/(Deficit)</b>		122,548	(340,925)	17,155
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	682,743	719,587	791,387
		<u>682,743</u>	<u>719,587</u>	<u>791,387</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	14	66,105	70,000	58,480
		<u>66,105</u>	<u>70,000</u>	<u>58,480</u>
<b>Net Assets</b>		<u>739,186</u>	<u>308,662</u>	<u>750,062</u>
<b>Equity</b>	21	<u>739,186</u>	<u>308,662</u>	<u>750,063</u>

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

# Ao Tawhiti Unlimited Discovery School

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,922,478	1,895,389	1,146,520
Locally Raised Funds		68,560	170,000	183,001
Goods and Services Tax (net)		(25,861)	12,000	4,350
Payments to Employees		(1,023,605)	(1,557,673)	(809,198)
Payments to Suppliers		(636,266)	(740,525)	(736,939)
Interest Paid		(3,883)	-	(1,857)
Interest Received		9,760	13,000	24,065
Net cash from/(to) Operating Activities		311,183	(207,809)	(190,058)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	20,000	3,046
Purchase of Property Plant & Equipment (and Intangibles)		(70,651)	(20,000)	(710,761)
Purchase of Investments		(289,734)	(50,000)	
Proceeds from Sale of Investments		-	150,000	598,665
Net cash from/(to) Investing Activities		(360,385)	100,000	(109,049)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(10,204)	(10,000)	(32,098)
Funds Held for Capital Works Projects		21,101	50,000	
Net cash from/(to) Financing Activities		10,897	40,000	(32,098)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(38,305)</b>	<b>(67,809)</b>	<b>(331,205)</b>
Cash and cash equivalents at the beginning of the year	8	71,579	71,579	402,783
<b>Cash and cash equivalents at the end of the year</b>	8	<b>33,274</b>	<b>3,770</b>	<b>71,579</b>

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

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

# Ao Tawhiti Unlimited Discovery School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Ao Tawhiti Unlimited Discovery School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 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 11.

### **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 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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

### **e) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **f) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### **g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.



#### **h) Accounts Receivable**

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

#### **i) 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.

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 to Crown Owned Assets	10–75 years
Furniture and equipment	5–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease

#### **k) Impairment of property, plant, and equipment and intangible assets**

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

#### **Non cash generating assets**

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

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

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

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

#### **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. 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, 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.

#### **n) Revenue Received in Advance**

Revenue received in advance relates to amounts prepaid by students for activities 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.

#### **o) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

#### **p) 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, painting contracts and term loans.

#### **q) 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.

#### **r) Budget Figures**

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

#### **s) Services received in-kind**

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

## 2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,302,862	853,596	925,812
Teachers' Salaries Grants	3,806,886	3,000,000	3,260,260
Use of Land and Buildings Grants	2,018,066	-	2,092,860
Resource Teachers Learning and Behaviour Grants	44,606	9,500	13,410
Other MoE Grants	659,967	122,299	74,640
Other Government Grants	52,873	79,724	47,013
	<u>7,885,260</u>	<u>4,065,119</u>	<u>6,413,995</u>

The school has opted in to the donations scheme for this year. Total amount received was \$78,900.

Other MOE Grants total includes additional COVID-19 funding totalling \$8,997 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	5,253	83,345	40,946
Bequests & Grants	-	4,000	1,739
Activities	39,239	62,800	63,788
Trading	6,182	-	1,704
Fundraising	9,469	15,000	14,390
Other Revenue	6,253	5,000	30,106
	<u>66,396</u>	<u>170,145</u>	<u>152,673</u>
<b>Expenses</b>			
Activities	41,812	53,500	52,477
Trading	4,999	-	1,687
Fundraising (Costs of Raising Funds)	5,309	5,000	13,174
	<u>52,120</u>	<u>58,500</u>	<u>67,338</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>14,276</u>	<u>111,645</u>	<u>85,335</u>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	227,234	274,716	246,398
Equipment Repairs	2,019	2,000	9,094
Information and Communication Technology	374	4,000	1,131
Employee Benefits - Salaries	4,825,846	3,553,000	3,902,849
Staff Development	29,908	53,500	22,934
	<u>5,085,381</u>	<u>3,887,216</u>	<u>4,182,406</u>

## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,495	6,300	7,769
Board of Trustees Fees	2,801	5,300	4,765
Board of Trustees Expenses	13,139	16,200	20,966
Communication	8,251	18,088	24,255
Consumables	5,327	5,700	7,491
Operating Lease	8,401	39,466	19,840
Other	42,343	26,525	98,597
Employee Benefits - Salaries	175,690	175,262	183,039
Insurance	995	1,350	1,643
Service Providers, Contractors and Consultancy	9,001	7,750	7,885
	<u>273,443</u>	<u>301,941</u>	<u>376,250</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,567	5,090	27,967
Consultancy and Contract Services	138,061	178,000	101,419
Grounds	-	-	1,739
Heat, Light and Water	76,691	97,000	66,277
Rates	25,552	23,540	16,857
Repairs and Maintenance	41,079	5,500	(6,772)
Use of Land and Buildings	2,018,066	-	2,092,860
Security	554	2,000	3,098
Employee Benefits - Salaries	42,703	41,079	41,435
	<u>2,346,273</u>	<u>352,209</u>	<u>2,344,880</u>

## 7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	90,952	39,399	80,909
Information and Communication Technology	68,189	29,538	60,849
Motor Vehicles	3,103	1,344	4,433
Leased Assets	49,675	21,518	33,154
	<u>211,919</u>	<u>91,799</u>	<u>179,345</u>

## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	350	350	350
Bank Current Account	32,692	-	72,191
Bank Call Account	232	-	1,420
Short-term Bank Deposits	-	3,420	-
Bank Overdraft	-	-	(2,382)
Cash and cash equivalents for Statement of Cash Flows	<u>33,274</u>	<u>3,770</u>	<u>71,579</u>

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

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	8,387	10,000	10,699
Receivables from the Ministry of Education	2,806	5,000	7,466
Interest Receivable	3,287	2,000	2,560
Teacher Salaries Grant Receivable	343,227	250,000	246,258
	<u>357,707</u>	<u>267,000</u>	<u>266,983</u>
Receivables from Exchange Transactions	11,674	12,000	13,259
Receivables from Non-Exchange Transactions	346,033	255,000	253,724
	<u>357,707</u>	<u>267,000</u>	<u>266,983</u>

## 10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	494,451	150,000	204,717
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>494,451</u>	<u>150,000</u>	<u>204,717</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Furniture and Equipment	552,217	21,517	-	-	(90,952)	482,782
Information and Communication Technology	157,270	18,597	-	-	(68,189)	107,678
Motor Vehicles	10,343	-	-	-	(3,103)	7,240
Leased Assets	71,557	63,161	-	-	(49,675)	85,043
<b>Balance at 31 December 2020</b>	<b>791,387</b>	<b>103,275</b>	<b>-</b>	<b>-</b>	<b>(211,919)</b>	<b>682,743</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Furniture and Equipment	709,879	(227,097)	482,782
Information and Communication Technology	394,204	(286,526)	107,678
Motor Vehicles	17,383	(10,143)	7,240
Leased Assets	152,601	(67,558)	85,043
<b>Balance at 31 December 2020</b>	<b>1,274,067</b>	<b>(591,324)</b>	<b>682,743</b>

### The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of laptops held under a finance lease is \$48,832 (2019: \$nil)

The net carrying value of photocopiers held under a finance lease is \$58,480 (2019: \$71,557)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	125,334	542,665	(34,873)	-	(80,909)	552,217
Information and Communication Technology	59,040	168,096	(9,017)	-	(60,849)	157,270
Motor Vehicles	14,776	-	-	-	(4,433)	10,343
Leased Assets	15,271	89,440	-	-	(33,154)	71,557
<b>Balance at 31 December 2019</b>	<b>214,421</b>	<b>800,200</b>	<b>(43,890)</b>	<b>-</b>	<b>(179,345)</b>	<b>791,387</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	688,362	(136,145)	552,217
Information and Communication Technology	345,070	(187,800)	157,270
Motor Vehicles	17,383	(7,040)	10,343
Leased Assets	119,977	(48,420)	71,557
<b>Balance at 31 December 2019</b>	<b>1,170,792</b>	<b>(379,405)</b>	<b>791,387</b>

## 12. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	77,782	75,000	20,910
Accruals	14,791	15,000	13,019
Banking Staffing Overuse	198,451	200,000	142,490
Employee Entitlements - Salaries	396,820	380,000	290,696
Employee Entitlements - Leave Accrual	19,297	25,995	13,154
	<u>707,141</u>	<u>695,995</u>	<u>480,269</u>
Payables for Exchange Transactions	707,141	695,995	480,269
	<u>707,141</u>	<u>695,995</u>	<u>480,269</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	8,684	8,700	8,831
	<u>8,684</u>	<u>8,700</u>	<u>8,831</u>

## 14. 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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	41,207	-	26,412
Later than One Year and no Later than Five Years	66,105	-	58,480
	<u>107,312</u>	<u>-</u>	<u>84,892</u>

## 15. Funds Held for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Remodelling Block 1	<i>in progress</i>	-	36,451	(15,100)	-	21,101
Totals		-	36,451	(15,100)	-	21,101

### Represented by:

Funds Held on Behalf of the Ministry of Education	21,101
Funds Due from the Ministry of Education	-
	<u>21,101</u>

## 16. Related Party Transactions

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

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

## 17. Remuneration

### Key management personnel compensation

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

	2020 Actual	2019 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,801	4,765
Full-time equivalent members	0.44	0.42
<i>Leadership Team</i>		
Remuneration	453,351.00	451,206
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>456,152</u>	<u>455,971</u>
Total full-time equivalent personnel	<u>4.44</u>	<u>4.42</u>

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

### 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	7.00	3.00
110-120	4.00	-
	<u>11.00</u>	<u>3.00</u>

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

## 18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020 Actual	2019 Actual
Total	\$0	\$0
Number of People	-	-

## 19. 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.

### *Contingent Liability - Cyclical Maintenance*

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school has been part of the Christchurch Schools Rebuild Programme and has now been rebuilt. Due to the new building, a maintenance plan is in the process getting developed with the Ministry. At the present time there is significant uncertainty over how the plan will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised.

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$36,451 contract for SIP - Remodelling Block 1 (Hall, Drama, Reception, Music) to be completed in **2021**, which will be fully funded by the Ministry of Education. \$36,451 has been received of which \$15,100 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$nil)

## 21. Managing Capital

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

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	33,274	3,770	71,579
Receivables	357,707	267,000	266,983
Investments - Term Deposits	494,451	150,000	204,717
Total Financial assets measured at amortised cost	<u>885,432</u>	<u>420,770</u>	<u>543,279</u>

### Financial liabilities measured at amortised cost

Payables	707,141	695,995	480,269
Finance Leases	107,312	115,000	84,892
Total Financial Liabilities Measured at Amortised Cost	<u>814,453</u>	<u>810,995</u>	<u>565,161</u>

## 23. Events After Balance Date

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

## 24. Comparatives

There has been one prior period comparative which have been reclassified to make disclosure consistent with the current year. These consist of resource attached teacher costs which have now been grouped with curricular expenses in note in note 4 - Learning Resources which were previously classified as a separate line item in note 4 - Learning Resources.



## ANALYSIS OF VARIANCE 2021

### ANNUAL AIM 1: TO REVIEW FRAMEWORKS FOR QUALITY TEACHING AND DESIGN A FRAMEWORK THAT MAKES QUALITY TEACHING AND ITS PROGRESSIONS VISIBLE.

#### 2020 CONTEXT

Senior leadership has a desire to create greater consistency in all areas of practice by our learning advisors. Our ERO review in 2017 highlighted that our appraisal process for example, with its focus on individuality, was too inconsistent. Walkthroughs performed by SLT in 2019 noticed that different learning advisors had different strengths and weaknesses when teaching their students. Our ABLE data (see table below) supports this with achievement and engagement varying greatly from homebase to homebase as well as year to year. There is a clear gap between achievement data in our Y7-10 and our Y11-13.

To create greater consistency we need to look at research and review current practice. This work will then be trialled with a group of willing Learning Advisors.

Our hope is that we see improved engagement and achievement in their classes.

#### 2019 School-wide Students at Risk of Not Achieving, Engaging or Attending

	Achieve	Behave	Lead	Engage	Total # students		Achieve	Behave	Lead	Engage
<b>Y1</b>	1	0	0	0	7	<b>Y1</b>	14%	0%	0%	0%
<b>Y2</b>	9	4	7	5	29	<b>Y2</b>	31%	14%	24%	17%
<b>Y3</b>	1	5	4	4	23	<b>Y3</b>	4%	22%	17%	17%
<b>Y4</b>	2	2	1	3	23	<b>Y4</b>	7%	7%	3%	10%
<b>Y5</b>	7	0	0	2	25	<b>Y5</b>	28%	0%	0%	8%
<b>Y6</b>	4	2	5	6	25	<b>Y6</b>	16%	8%	20%	24%
<b>Y7</b>	0	0	2	1	43	<b>Y7</b>	0%	0%	5%	2%
<b>Y8</b>	0	0	1	0	49	<b>Y8</b>	0%	0%	2%	0%
<b>Y9</b>	7	4	13	13	75	<b>Y9</b>	9%	5%	17%	17%
<b>Y10</b>	12	9	18	17	77	<b>Y10</b>	16%	12%	23%	22%
<b>Y11</b>	15	2	13	12	60	<b>Y11</b>	25%	3%	22%	20%
<b>Y12</b>	16	4	11	9	56	<b>Y12</b>	29%	7%	20%	16%

<b>Y13</b>	13	2	11	13	49	<b>Y13</b>	27%	4%	22%	27%
<b>Y14</b>	9	2	11	10	11	<b>Y14</b>	100%	18%	100%	91%
<b>Female</b>	46	12	39	35	270	<b>Female</b>	17%	4%	14%	13%
<b>Male</b>	42	23	49	51	280	<b>Male</b>	15%	8%	18%	18%
<b>Euro</b>	61	25	55	56	414	<b>Euro</b>	15%	6%	13%	14%
<b>Māori</b>	23	8	26	23	93	<b>Māori</b>	25%	9%	28%	25%
<b>Pasifika</b>	1	0	2	2	7	<b>Pasifika</b>	14%	0%	29%	29%
<b>Asian</b>	0	0	0	1	23	<b>Asian</b>	0%	0%	0%	4%
<b>MELAA</b>	2	1	3	3	11	<b>MELAA</b>	18%	9%	27%	27%
<b>Other</b>	1	0	1	1	3	<b>Other</b>	33%	0%	33%	33%
<b>Total</b>	<b>87</b>	<b>34</b>	<b>86</b>	<b>85</b>	<b>547</b>	<b>Total</b>	<b>16%</b>	<b>6%</b>	<b>16%</b>	<b>16%</b>

### STUDENT TARGETS

1. Lower the number of Year 3 students (in 2020) identified as being at risk of not achieving to <15% (26% Y2 in 2019)
2. Lower the number of Māori students identified as being at risk of not achieving to <20% (25% in 2019)
3. Lower the number of Y11-13 students identified as being at risk of not achieving to <20% (26% in 2019)

### ACTIONS TO ACHIEVE AIM

Research frameworks as source material to develop an ATUD specific framework.  
 Recruit LAs willing to be part of a 3 year project to develop, trial and spread.  
 Create a draft document for the team as a template to work from.  
 Begin regular PLD sessions with the team to design this framework.  
 Creation of an ATUD framework for testing in 2021.

### 2021 ANALYSIS

#### 2020 School-wide Students at Risk of Not Achieving, Engaging or Attending

	<b>Achieve</b>	<b>Behave</b>	<b>Lead</b>	<b>Engage</b>	<b>Total # students</b>		<b>Achieve</b>	<b>Behave</b>	<b>Lead</b>	<b>Engage</b>
<b>Y1</b>	2	5	0	2	36	<b>Y1</b>	6%	14%	0%	6%
<b>Y2</b>	7	2	2	3	25	<b>Y2</b>	28%	8%	8%	12%
<b>Y3</b>	8	4	7	6	32	<b>Y3</b>	25%	13%	22%	19%
<b>Y4</b>	0	1	3	4	27	<b>Y4</b>	0%	4%	11%	15%

<b>Y5</b>	0	3	3	1	29	<b>Y5</b>	0%	10%	10%	3%
<b>Y6</b>	0	0	3	2	29	<b>Y6</b>	0%	0%	10%	7%
<b>Y7</b>	2	2	2	2	58	<b>Y7</b>	3%	3%	3%	3%
<b>Y8</b>	07	3	7	9	57	<b>Y8</b>	12%	5%	12%	16%
<b>Y9</b>	10	6	16	15	85	<b>Y9</b>	12%	7%	19%	18%
<b>Y10</b>	11	2	14	17	78	<b>Y10</b>	14%	3%	18%	22%
<b>Y11</b>	123	12	20	22	81	<b>Y11</b>	28%	15%	25%	27%
<b>Y12</b>	12	9	11	12	66	<b>Y12</b>	18%	14%	17%	18%
<b>Y13</b>	9	2	6	11	41	<b>Y13</b>	22%	5%	15%	27%
<b>Y14</b>	0	0	0	0	1	<b>Y14</b>	0%	0%	0%	0%
<b>Female</b>	41	20	35	44	311	<b>Female</b>	13%	6%	11%	14%
<b>Male</b>	49	31	59	61	329	<b>Male</b>	15%	9%	18%	19%
<b>Euro</b>	58	35	60	68	486	<b>Euro</b>	12%	7%	12%	14%
<b>Māori</b>	21	10	20	24	99	<b>Māori</b>	15%	10%	20%	24%
<b>Pasifika</b>	2	1	2	2	5	<b>Pasifika</b>	40%	20%	40%	40%
<b>Asian</b>	3	0	2	2	5	<b>Asian</b>	10%	0%	7%	10%
<b>MELAA</b>	5	5	7	6	16	<b>MELAA</b>	31%	31%	44%	38%
<b>Other</b>	2	0	2	2	6	<b>Other</b>	33%	0%	33%	33%
<b>Total</b>	<b>87</b>	<b>34</b>	<b>86</b>	<b>85</b>	<b>547</b>	<b>Total</b>	<b>16%</b>	<b>6%</b>	<b>16%</b>	<b>16%</b>

We were unsuccessful in achieving our aim to lower non-achievement in year three to less than 15%, as 25% were identified as not achieving their potential in 2020. However we were successful in supporting our Māori students to achieve - as we shifted from 25% non achieving to 15% non achieving. We are proud of this result and it mirrors our stronger NCEA achievement for our Māori students. Our relational practice supporting students and whānau is beneficial in supporting Māori students to achieve. We also decreased the percentage of year 11 - 13 students not achieving to 22% - this was down from 26% in 2019. The ongoing collection and analysis of ABLE data at a whole staff level meant that at risk students were identified and strategies were implemented in a timely manner.

### 2021 NEXT STEPS

Continue to use ongoing ABLE data to prompt early interventions with students who are struggling to achieve or engage with their learning at ATUD. This data is collected by Home Base Learning Advisors who share this with their Community Leaders and whānau at IEMs. This means that the school, students and families are working together to support student achievement and engagement.

## ANNUAL AIM 2: TO EXAMINE CURRENT NCEA ASSESSMENT PRACTICE

### 2020 CONTEXT

Ao Tawhiti (and Unlimited before the merger) have always struggled to turn their personalised, highly mentored and relationship based approach to student learning into positive schoolwide NCEA achievement data. In the past we have tried bringing in experts, targeting groups, increasing SLT focus on NCEA and many other measures. Unfortunately we continue to find that providing students with a high degree of choice, particularly over their course selection and assessment selection, continues to result in some students not achieving their qualification goals. Our current NCEA data (see below), shows that those students who do engage with NCEA perform below the national average. It also shows that our Y12 cohort continues to struggle (last year they were at Y11 and we saw a similar drop in achievement).

In 2020 NCEA will continue to be reviewed at a national level. With impending changes to standards and structures, it seems timely to address this at a school level. All areas of NCEA will be reviewed with a focus on developing a coherent and agreed framework that promotes consistency of practice as a staff.

NZQA Roll Based Data %	2017	2018	2019
Y11 achieving NCEA Level 1	28.1	18.6	<b>40.4</b>
Y12 achieving NCEA Level 2	43.5	45	<b>21.2</b>
Y13 achieving NCEA Level 3	39.5	37.9	<b>48</b>
Y13 achieving UE	32.6	29.3	<b>38</b>

### 2020 STUDENT TARGETS

1. To raise the number of Y13 students gaining a Level 3 NCEA qualification to 40%
2. To raise the number of school leavers gaining at least a NCEA Level 2 qualification to 85%

### ACTIONS TO ACHIEVE AIM

- Review current NCEA practice and determine areas of focus for 2021.
- Design of course overview templates
- Review of number of assessments/credits per subject.
- Review of programme coherency
- Planning to reflect changes in response to review

### 2021 ANALYSIS

NZQA Roll Based Data %	2017	2018	2019	2020
Y11 achieving NCEA Level 1	28.1	18.6	40.4	<b>30.8</b>
Y12 achieving NCEA Level 2	43.5	45	21.2	<b>43.8</b>

Y13 achieving NCEA Level 3	39.5	37.9	48	<b>33.3</b>
Y13 achieving UE	32.6	29.3	38	<b>31.0</b>

We were unsuccessful in achieving our aims for NCEA in 2020. The numbers of students achieving level two doubled in 2020, however we are still a long way from achieving 85% of level two students getting their NCEA qualification. Because we don't timetable our students according to year level we do have a range of students in our NCEA classes - with some older students completing level one courses and younger students completing level three courses. We also have a number of students who choose not to take NCEA classes - and they work on their own projects, which they can do so under our special character. In future I would prefer to measure this statistic against the number of students who are aiming for an NCEA qualification.

### 2021 NEXT STEPS

There is a professional learning group facilitated by the Principal's Nominee who are exploring how to improve the students' NCEA results. We are also looking at the data around our students and who is aiming for an NCEA qualification. This will help inform teaching programmes as we move forward with planning for NCEA.

## **ANNUAL AIM 3: SUPPORT THE DEVELOPMENT OF A HIGHLY SKILLED AND EFFECTIVE STAFF WHO ARE COMMITTED TO THE EDUCATIONAL, EMOTIONAL, SOCIAL AND PHYSICAL WELLBEING OF ALL STUDENTS**

### 2020 CONTEXT

The central structure of learning at Ao Tawhiti Unlimited Discovery is the IEM. This meeting allows our students with their parents and learning advisor to create a genuinely personalised programme, that reflects their individual passions, interests and needs. Once these goals have been set there is a need to regularly reflect on the progress being made towards them. This is where the 1:1 becomes important. 1:1s allow students to receive regular coaching from their learning advisor. They are able to reflect on the progress they are making, what the reality of their week has been and what steps now need to be taken to achieve their IEM plan. Unlimited Paenga Tawhiti (the 9-13 school that formed part of Ao Tawhiti Unlimited Discovery), was always able to staff these meetings for its students. Discovery 1 (the Y1-8 school) was never able to staff these meetings. The BoT has made a commitment to pay for the staffing to ensure that all students from Y1-13 are finally able to have regular 1:1s. This investment is staffing requires considerable professional development support for the Y1-6 learning advisors, as well as careful leadership from the Deputy Directors to ensure that the students in Y1-6 are not disadvantaged through the disruption that could be caused by taking their LAs out of the classroom for sections of their week.

### ACTIONS TO ACHIEVE AIM

Support the development of a highly skilled and effective staff who are committed to improving educational, emotional, social and physical wellbeing of all students.

Gather student voice regarding HBLA and subject LA relationships. Provide feedback to LAs and discuss to inform action.

Explore how well we know our students. Identify less well-known students and take steps to build relationships with them.

Interview a focus group of students across 1 - 13 to compare expectations with reality at Ao Tawhiti.

Organise a conference, working title 'Celebrating Difference'. Involve agencies who can educate ākongā, staff and families about diversity.

### 2021 ANALYSIS

This work is ongoing and improving as we spend more time in Home Base. Staff are developing their skills sets as they work through the experience of Home Base and interacting with students and families. Student voice gathering was incomplete due to interruptions caused by COVID in 2020. Getting to know students in 2020 was also sporadic due to COVID and the students who missed out on this mainly were students who were new to the school. The feedback from students who were interviewed and staff was generally positive in terms of relational practice. The conference was a success and the DD responsible learnt that she needed to advertise more widely. She was relying on the parent community only, so numbers were disappointing - but the conference itself was great. The DD presented at Mana Ake conference and received positive feedback from the participants around the conference.

### 2021 NEXT STEPS

- Develop a coaching for the willing PLD plan
- Continue to promote 1:1s as coaching conversations
- Continue to promote IEMs that are purposeful
- Organise 'Whakarua te Kanorau 2' for term 3 or 4 in 2021 - promote this widely

## **ANNUAL AIM 4: CO-CREATE A RUGGED SYSTEM FOR RELATIONAL IEMs AND 1:1s WITH ĀKONGA, STAFF AND WHĀNAU WHICH REFLECTS OUR SPECIAL CHARACTER AND RESULT IN A SENSE OF BELONGING FOR ALL STAKEHOLDERS**

### 2020 CONTEXT

At the core of all learning at Ao Tawhiti Unlimited Discovery is the IEM. This meeting allows our students with their parents and learning advisor to create a genuinely personalised programme, that reflects their individual passions, interests and needs. Once these goals have been set there is a need to regularly reflect on the progress being made towards them. This is where the 1:1 becomes important. 1:1s allow students to receive regular coaching from their learning advisor. They are able to reflect on the progress they are making, what the reality of their week has been and what steps now need to be taken to achieve their IEM plan. The BoT has made a commitment to pay for the staffing to ensure that all students from Y1-13 are finally able to have regular 1:1s. This investment in staffing still needs further professional learning and development. There is a strong desire from both students and leadership for these meetings to be more consistent.

### 2020 ACTIONS TO ACHIEVE AIM

- Gather parent feedback on IEMs; inform staff of results and create action points from the feedback.
- Gather student voice on effective 1:1s through surveys and interviews. Feedback to staff.
- Explore with staff what we are doing well, pros and cons of consistency, what needs to change.
- Develop and share a procedure for effective IEMs and 1:1s.

### 2021 ANALYSIS

The professional learning group organised by the DD responsible for this aim allowed her to gather a lot of data which was collated into a whole staff presentation. This enabled staff to gain a greater understanding of what strategies are and aren't successful for IEMs and 1:1s. It reinforced the need to continue with our aims and actions from 2020.

### 2021 NEXT STEPS

- Gather data from Learning Advisors, students and whānau on whether they see any improvement / changes in IEMs and 1:1
- Feedback this data to staff
- Collect and disseminate examples of best 1:1 practice to students and learning advisors

## ANNUAL AIM 5: DEVELOP AN L2L CURRICULUM TO ENCOMPASS WHAT WE WANT STUDENTS TO LEARNING FROM THE L2L TIME

### 2020 CONTEXT

A central tenet of Ao Tawhiti Unlimited Discovery is kaha. We feel that our students are provided with an environment that allows them to be courageous so they can push the boundaries of their own learning and take risks while developing their own pathway. An essential component of this is providing students with the ability and support to lead their own, and others, learning. Our ABLE data paints a picture of a school that is mostly doing well in supporting it's Y1-9 students in their learning. Our ABLE and NCEA data for Y10 and above paints a very different picture, with students struggling to achieve their set qualification and learning goals. Last year we began the process of implementing L2L (Learning to Lead) time across the school. This was in part to help address the previously mentioned disparity. The next step we have identified is to improve the level of coordination, collaboration and consistency for the leadership of L2L by Community Leaders. To do this we have specifically tasked the leadership of L2L to a new Senior Leader. They will have the time and authority to research, develop and implement appropriate structures for our students to be able to more effectively lead their learning.

### ACTIONS TO ACHIEVE AIM

- Identify the key knowledge, skills and capabilities students need to successfully lead their learning through research, PLD and surveying staff and students.
- Work with the Community Leaders to begin to develop and L2L curriculum outlining the desired knowledge, skills and capabilities.
- Begin implementing the L2L curriculum as a trial with some communities
- Refine and review with a view to rolling out more widely in 2021

### 2021 ANALYSIS

As a new staff member, my immediate priority on starting at Ao Tawhiti was to explore the school's special character and ensure that I had a strong understanding of this to inform my work. The L2L part of the school's timetable was integral to the special character which states that students will be central in leading their learning. Early in the year I surveyed staff about their understanding of L2L, what it involved, what was working and how they thought it could be improved. The results of this survey indicated that staff had high levels of agreement about the importance of L2L and about what it should involve. Staff were also able to identify many and varied examples of opportunities provided for students to lead their own learning, but fewer examples of when and how students were *learning to lead* and how they were being supported to build their capacity as leaders of their own learning. This question of what, when and how students learn about how to lead their learning has informed much of my work across the year.

Conversations with the Y1-6 staff revealed that L2L was happening in different ways in that part of the school. Friday was not running as a whole L2L day. Rather, the learning

advisors were aiming to embed it across the week. The decision was made to focus on what was happening at Years 7-13 in the first instance, as this represented a significant change for students and staff.

The COVID-19 lockdown was a serious disruption to the project, but it also provided opportunities and impetus. During the lockdown, I worked collaboratively with the Community Leaders to create the L2L website. The purpose of this website was to collate in one online location a whole raft of resources to support students with various aspects of leading their learning. The website will be an ongoing project and is intended to grow and adapt to suit emerging needs.

On our return to face-to-face schooling we brought in an outside facilitator to run a PLD session on problem- and project-based learning with Community Leaders and other interested staff. There was agreement from those who attended that this type of learning resonates strongly with our special character and that we would like to better support it within our kura. A number of the ideas shared in the session were picked up by some of the CLs and incorporated into the L2L programmes, such as the focus on the 21st century skills of collaboration, creativity, communication and critical thinking. This work formed the beginning of the development of what at the time we were calling the L2L curriculum.

In June Year 7-13 students were surveyed about the L2L time in their week. Their responses were varied in terms of what they valued about this time and what they would like to see included. Passions-based and project-based learning were common themes with a focus on NCEA featuring in some of the responses from Y11-13 students.

A challenge identified by Y7-13 staff and students related to the community-based structure of the L2L time. L2L was led by Community Leaders working with their community Learning Advisors and students. As such it had to cater to the wide range of ages and interests in each community. We were finding that increasing numbers of senior students were opting for off site learning on Fridays and choosing not to engage in the L2L programme.

In response to all of this, and in consultation with Community Leaders and teaching staff, two key structural changes have been made for 2021. More Homebase time has been built into the timetable. In 2020, 1:1 meetings sat outside of Homebase time, and only half an hour a week was dedicated to Homebase in the timetable. There was a strong feeling among staff that Homebase, with its small student numbers and strong learning relationships between Homebase Learning Advisors and students, was the ideal place in the week to invest more time in supporting students to lead their learning. In 2021, Homebase constitutes six hours across the weekly timetable, which includes four hours for the 1:1 meetings.

The other key structural change was to remove 'L2L' and create Friday Hapori. Across the school, students have opted in to one of 7 interest-based Hapori. Staff were allocated to the Hapori based on their own interests and strengths. From 11:20 on Friday mornings, students spend the rest of the day in their Hapori. These interest-based groups allow for students to connect with like-minded students and learning advisors,

to pursue their own learning goals. There is scope for students to engage in problem- and project-based learning, attend workshops, participate in educational experiences outside the classroom, and undertake self-directed learning. Staff-student ratios allow for less independent learners to be supported to become more successful at leading their own learning.

Work continued on the L2L curriculum, which has been renamed the Homebase curriculum. It is organised around four broad areas: knowledge, skills, character and metacognition. It provides a broad framework to guide Homebase Learning Advisors as they plan their Homebase programmes. This is supported by the Homebase Kete, an online repository for Homebase resources.

### 2021 NEXT STEPS

Learning Advisors and Community Leaders will need ongoing support, resourcing and professional learning for these changes to be successful this year. Ongoing review of the changes will help to identify areas where staff need support. Also important is to work on how we will share with and report to students and families on the learning that is happening through Hapori and Homebase.

## ANNUAL AIM 6: IDENTIFY WHAT STUDENTS LEADING THEIR LEARNING LOOKS LIKE IN 1:1s, IEMs, CLASSES AND SDL

### 2020 CONTEXT

A central tenet of Ao Tawhiti Unlimited Discovery is kaha. We feel that our students are provided with an environment that allows them to be courageous so they can push the boundaries of their own learning and take risks while developing their own pathway. An essential component of this is providing students with the ability and support to lead their own, and others, learning. Our ABLE data paints a picture of a school that is mostly doing well in supporting its Y1-9 students in their learning. Our ABLE and NCEA data for Y10 and above paints a very different picture, with students struggling to achieve their set qualification and learning goals. Last year we began the process of implementing L2L (Learning to Lead) time across the school. This was in part to help address the previously mentioned disparity. The next step we have identified is to improve the level of coordination, collaboration and consistency for the leadership of L2L by Community Leaders. To do this we have specifically tasked the leadership of L2L to a new Senior Leader. They will have the time and authority to research, develop and implement appropriate structures for our students to be able to more effectively lead their learning.

### 2020 ACTIONS TO ACHIEVE AIM

- Gather student voice on what leadership of learning looks like in 1:1s, IEMs, classes and SDL

- Gather teacher voice on what leadership of learning looks like in 1:1s, IEMs, classes and SDL

- Consult research literature

- Identify LA practices that support students to lead their learning in different contexts

- Identify skills, knowledge and capabilities for students which can be added to the L2L curriculum

### 2021 ANALYSIS

Not every action on the above action plan was completed in 2020. As a way to support staff on our return to school post lockdown, SLT decided to reduce the number of staff meetings after school. This removed the meetings where some of this work would have taken place. Staff voice was gathered in Term 1 on what successful leadership of learning looks like in IEMs, 1:1s, SDL and L2L at different year level groups across the school. At the time, it was intended that this data would inform development of descriptions or success criteria for successful leaders of learning at different year levels and in different contexts within the school. This work can be picked up in 2021.

When Y7-13 students were surveyed in June, they were asked what they thought successful leadership of learning looked like. Answers to this question suggested that many students do not have a clear idea of what they could be striving towards as directors of their own learning. Developing rubrics, success criteria or learning outcomes will help to make this more explicit for students. This will be part of ongoing work on reporting in 2021.

As explained above, work on the L2L curriculum continued across the year, in collaboration with Community Leaders. It was renamed the Homebase Curriculum and has been introduced in 2021.

#### 2021 NEXT STEPS

The focus on reporting already mentioned above will help to set directions for this area of work.

## **ANNUAL AIM 7: THROUGH COLLABORATION AND CONSULTATION, IDENTIFY THE QUALITY ‘LEARNING BEHAVIOURS’ AND ‘SOCIAL BEHAVIOURS’ THAT ARE EXPECTED AT AO TAWHITI. SUPPORT COMMUNITY MEMBERS TO DEVELOP AN UNDERSTANDING OF THE EXPECTATIONS AND LIVE THESE OUT THROUGH THEIR DAILY INTERACTIONS AND DECISIONS.**

### 2020 CONTEXT

One of the challenges with having an inclusive and student centred philosophy, while being surrounded by largely conservative and inflexible schools, is that we often become a desirable place for students who are failing to meet normal school behaviours. For most of these students, arriving at Ao Tawhiti is transformational. The negative behaviours they had at their previous school simply disappear. For others however, our flexibility, student choice and increased ability to manage oneself, can make for an exceptionally challenging transition. In 2019 we had a marked increase in the number of stand downs, suspensions, exclusion and expulsions. Many of these were for students who had attended the school for less than 2 years and had behavioural issues at previous schools. All of the students consumed hours of support and management from the staff. One of the identified issues that came through from staff and students was that our relatively rule free and student centred structures, can create an inconsistent environment for students to learn and behave in. In 2018 and 2019 we worked with the community around what our values mean and what they look like in practice. We feel that similar work regarding behaviour is needed, to ensure that all students are clearly aware of why we do what we do, how we are expected to behave when doing it, and what the personal consequences are for failing to engage with your learning.

### 2020 ACTIONS TO BE TAKEN

Identify through consultation, the expected behaviours for students ‘inside and outside of class’. This is our current ‘Learning and Social Behaviours’ framework until revised through the year.

Create a clear and achievable system for staff to manage any poor behaviour  
Clarify the Core Values, and the indicators, across the school

### 2021 ANALYSIS

While working through the consultation period it became apparent that the sorts of Learning and Social Behaviours that we were interested in supporting students to make good decisions around already sat within our school’s Special Character and Core Values. This prompted a change to the naming of the framework we were creating. We are now using “Living within our Special Character and Core Values” as the title. Throughout the collaboration period there was a clear sense of understanding for students, staff and parents of what our Core Values are and how they relate to the sorts of behaviours we wanted to see occurring “inside” and “outside” of class. Each student has been exposed to this framework now and we have asked all students in both 2020 and 2021 to sign the agreement that has fallen out of the framework. Staff

have continued to reinforce the Core Values through Homebase and along with this the “Living within our Special Character and Core Values” framework.

We have the Core Values and Indicators prominently displayed around the building as posters. We will need to rework these posters in 2021 as the Board of Trustees made the decision to rename each of the Values with their Te Reo Maori translation.

Supporting the “Living within our Special Character and Core Values” framework there is now a clear system for staff to manage behaviour. While this system currently feels like it relies heavily on Senior Leadership to manage and encourage, the system itself is manageable and gives clarity to students and staff. One of the issues that has become apparent is the variety of ways that staff implement the system. Their implementation is based on their personal beliefs around expectations, freedom and trust. In our Special Character school this has always been an issue, this relates to every area of the school not just behaviour. As a staff we have had conversations around how inconsistencies in implementation creates confusion for students and makes it difficult for colleagues who want to hold students to account for their poor behaviours.

## 2021 NEXT STEPS

- Consult and collaborate with the community to identify the indicators of our Special Character’s Guiding Principles.
- Increase the level of understanding that our current and prospective community members have about what it does , and doesn’t, mean to be a “ Learner at Ao Tawhiti Unlimited Discovery”.

## **ANNUAL AIM 8: THROUGH THE UNDERSTANDING OF OUR AO TAWHITI ‘LEARNING AND SOCIAL BEHAVIOURS’ FRAMEWORK, REDUCE THE FREQUENCY, SEVERITY AND IMPACT OF POOR CHOICES AND NEGATIVE BEHAVIOURS. HENCE, CREATING A POSITIVE LEARNING ENVIRONMENT FOR ALL COMMUNITY MEMBERS TO FEEL VALUED AND SAFE.**

### 2020 CONTEXT

One of the challenges with having an inclusive and student centred philosophy, while being surrounded by largely conservative and inflexible schools, is that we often become a desirable place for students who are failing to meet normal school behaviours. For most of these students, arriving at Ao Tawhiti is transformational. The negative behaviours they had at their previous school simply disappear. For others however, our flexibility, student choice and increased ability to manage oneself, can make for an exceptionally challenging transition. In 2019 we had a marked increase in the number of stand downs, suspensions, exclusion and expulsions. Many of these were for students

who had attended the school for less than 2 years and had behavioural issues at previous schools. All of the students consumed hours of support and management from the staff. One of the identified issues that came through from staff and students was that our relatively rule free and student centred structures, can create an inconsistent environment for students to learn and behave in. In 2018 and 2019 we worked with the community around what our values mean and what they look like in practice. We feel that similar work regarding behaviour is needed, to ensure that all students are clearly aware of why we do what we do, how we are expected to behave when doing it, and what the personal consequences are for failing to engage with your learning.

## 2020 ACTIONS TO BE TAKEN

Create and implement the 2020 'Learning and Social Behaviours' framework across students.

Create a register of student incidents from KAMAR to refer to.

Create visual tracker of behavioural incidents and plans/outcomes

Termly check with CLs to see that ABLE data discussions are occurring and Behavioural concerns are flagged, discussed and plans created at the appropriate level.

Termly consultation to see that the LA Behavioural system is working. Altered based on feedback.

5 weekly check of Behaviour Register to track the students who are flagging.

Communication with staff around termly behaviour data.

Visits to local schools to investigate Behaviour / Support systems

Investigate alternative pathways to support students who are not fitting in the current Ao Tawhiti programme.

Develop pathway options for students to be able to find an alternative.

Yearly summary of data and progress.

## 2021 ANALYSIS

As mentioned in the previous aim, the Behaviour Framework was developed and implemented across 2020. Falling out of staff using the framework and the behaviour system there was a slight increase in the volume of incidents recorded in KAMAR across the year, however relevant to the role increase the volume increase is insignificant. The KAMAR incidents were tracked weekly by the Senior Leader responsible for Behaviour. A register of individual student behaviour was created and shared with all members of staff so that they had a clear and obvious record of the behaviours that were potentially occurring in their homebases. This was available in both digital and non digital form with a visual tracker available in the office area.

The tracking of individual incidents gave the Senior Leader responsible for Behaviour a clear picture of the types of behaviours that were occurring and who was needing support to live within our Special Character and Core Values.

All Community Leaders led fortnightly discussions with their team of staff. One of the key conversations was around any students flagging in the data with behaviour issues. Discussions around. These discussions were then shared with the Senior Leader responsible for behaviour, with conversations around next steps for these students.

**Formal consequence data****2018**

Stand Downs - 15

Suspensions - 13

Exclusions - 4

**2019**

Stand Downs - 8

Suspensions - 11

Exclusions - 2

**2020**

Stand Downs - 18

Suspensions - 7

Exclusions - 3

Looking at the data above we see that the number of suspensions in 2020 has reduced significantly since 2019, however there has been a dramatic increase in Stand Downs. Students are receiving greater clarity from the staff around expectations inside and outside of class, they are being held to account when stepping outside these expectations and in response to this stand downs have increased. The positive outcome of this is the reduction in suspensions as students are taking more responsibility for their behaviour.

**2021 NEXT STEPS**

- Visits to local schools to investigate Behaviour / Support systems.
- Investigate alternative pathways to support students who are not fitting in the current Ao Tawhiti programme.
- Develop pathway options for students to be able to find an alternative.

**AO TAWHITI UNLIMITED DISCOVERY SCHOOL**  
**KIWISPORT**  
2020

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received Years 1 to 13 Kiwisport funding of \$11,503.40 (in 2019 \$10,091.74) excluding GST. This was spent on the employment of a Sports Co-ordinator.

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF AO TAWHITI UNLIMITED DISCOVERY'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Ao Tawhiti Unlimited Discovery (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe, 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 17, 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 Cash Flow Statement 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 28 May 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.

## **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.
- 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 pages 18 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: *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.



Michael Lee  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Christchurch, New Zealand