

HIKUTAIA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1738
Principal:	Wayne Whitney
School Address:	8062 Main Road State Highway 26, Hikutaia
School Postal Address:	8062 State Highway 26 RD 4, Paeroa, 3674
School Phone:	07 862 4708
School Email:	office@hikutaia.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
JAKE PERRY	Chairperson	Elected	Jun 2022
WAYNE WHITNEY	Principal	ex Officio	
GLENN RAMSEY	Parent Rep	Elected	Jun 2022
RICHARD COX	Parent Rep	Elected	Dec 2020
CRYSTAL VAN HELLEMOND	Parent Rep	Elected	Jun 2022
SHERYN MORRISON	Parent Rep	Elected	Jun 2022
CLARE SHORT	Parent Rep	Co-opted	Nov 2020
PATRICIA CAMERON	Staff Rep	Appointed	Jun 2022

Accountant / Service Provider:	Education Services Ltd
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HIKUTAIA SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
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	Financial Statements
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements

	Other Information
--	--------------------------

	Analysis of Variance
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	Kiwisport
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Hikutaia 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.

Jake Perry
Full Name of Board Chairperson

J.M. Perry
Signature of Board Chairperson

07/05/2021
Date:

WAYNE WHITNEY
Full Name of Principal

Wayne Whitney
Signature of Principal

07/05/2021
Date:

Hikutaia School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,059,845	917,050	839,103
Locally Raised Funds	3	85,946	32,300	50,181
Interest income		2,687	2,000	4,937
		<hr/>	<hr/>	<hr/>
		1,148,478	951,350	894,221
Expenses				
Locally Raised Funds	3	21,429	11,150	10,931
Learning Resources	4	650,367	546,581	501,875
Administration	5	64,288	67,751	67,475
Finance		493	357	280
Property	6	268,812	273,527	263,000
Depreciation	7	49,063	46,000	46,144
Loss on Disposal of Property, Plant and Equipment		713	-	-
		<hr/>	<hr/>	<hr/>
		1,055,165	945,366	889,705
Net Surplus / (Deficit) for the year		93,313	5,984	4,516
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		93,313	5,984	4,516

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

Hikutaia School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		314,622	211,442	305,688
Total comprehensive revenue and expense for the year		93,313	5,984	4,516
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	4,418
Equity at 31 December	23	407,935	217,426	314,622
Retained Earnings		407,935	217,426	314,622
Equity at 31 December		407,935	217,426	314,622

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.

Hikutaia School
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	8	201,282	16,367	68,691
Accounts Receivable	9	42,322	36,267	33,117
GST Receivable		560	3,210	4,739
Prepayments		4,475	2,446	7,409
Inventories	10	-	-	10
Investments	11	99,181	93,440	96,493
Funds owed for Capital Works Projects	17	8,314	-	2,876
		<u>356,134</u>	<u>151,730</u>	<u>213,335</u>
Current Liabilities				
Accounts Payable	13	92,738	41,239	43,011
Revenue Received in Advance	14	83	83	83
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability - Current Portion	16	14,105	20,187	20,034
		<u>106,926</u>	<u>61,509</u>	<u>63,128</u>
Working Capital Surplus/(Deficit)		249,208	90,221	150,207
Non-current Assets				
Property, Plant and Equipment	12	218,340	207,825	228,326
		<u>218,340</u>	<u>207,825</u>	<u>228,326</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	36,276	36,277	31,742
Finance Lease Liability	16	23,337	44,343	32,169
		<u>59,613</u>	<u>80,620</u>	<u>63,911</u>
Net Assets		<u>407,935</u>	<u>217,426</u>	<u>314,622</u>
Equity		<u>407,935</u>	<u>217,426</u>	<u>314,622</u>

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

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

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		302,247	209,577	193,689
Locally Raised Funds		87,603	26,300	51,567
Goods and Services Tax (net)		4,179	-	(1,529)
Payments to Employees		(110,007)	(83,300)	(99,892)
Payments to Suppliers		(131,091)	(143,074)	(93,860)
Interest Paid		(493)	(357)	(280)
Interest Received		3,518	2,000	4,106
Net cash from/(to) Operating Activities		155,956	11,146	53,801
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		589	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(37,613)	(33,000)	(15,031)
Purchase of Investments		(2,689)	-	(3,053)
Net cash from/(to) Investing Activities		(39,713)	(33,000)	(18,084)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,418
Finance Lease Payments		(18,530)	(11,526)	(18,315)
Funds Held for Capital Works Projects		34,878	-	(2,876)
Net cash from/(to) Financing Activities		16,348	(11,526)	(16,773)
Net increase/(decrease) in cash and cash equivalents		132,591	(33,380)	18,944
Cash and cash equivalents at the beginning of the year	8	68,691	49,747	49,747
Cash and cash equivalents at the end of the year	8	201,282	16,367	68,691

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.

Hikutaia School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Hikutaia 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.

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 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the 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.

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) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.



j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

k) Property, Plant and Equipment

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

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

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

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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease



l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, 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.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial 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.

u) Borrowings

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

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	230,244	208,137	187,991
Teachers' Salaries Grants	540,586	489,881	431,349
Use of Land and Buildings Grants	212,537	217,592	210,908
Resource Teachers Learning and Behaviour Grants	96	-	715
Other MoE Grants	67,477	1,440	8,140
Other Government Grants	8,905	-	-
	1,059,845	917,050	839,103

The school has opted in to the donations scheme for this year. Total amount received was \$13,800.

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	26,964	21,000	16,908
Bequests & Grants	31,447	-	13,335
Activities	2,174	9,150	10,631
Trading	179	-	71
Fundraising	21,742	2,150	9,236
Other Revenue	3,440	-	-
	85,946	32,300	50,181
Expenses			
Activities	3,740	9,650	8,506
Trading	10	-	(10)
Fundraising (Costs of Raising Funds)	17,679	1,500	2,435
	21,429	11,150	10,931
<i>Surplus for the year Locally raised funds</i>	64,517	21,150	39,250

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	28,921	19,900	9,963
Library Resources	24	100	185
Employee Benefits - Salaries	611,384	514,881	479,656
Staff Development	10,038	11,700	12,071
	650,367	546,581	501,875

5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,256	3,751	3,642
Board of Trustees Fees	-	350	349
Board of Trustees Expenses	2,235	1,750	2,721
Communication	2,229	2,900	2,584
Consumables	1,242	3,100	1,821
Other	10,021	7,000	7,157
Employee Benefits - Salaries	32,888	37,500	37,125
Insurance	3,889	2,900	3,598
Service Providers, Contractors and Consultancy	6,528	8,500	8,478
	64,288	67,751	67,475

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	4,889	5,800	4,239
Cyclical Maintenance Expense	4,534	4,535	4,535
Grounds	6,488	7,900	6,659
Heat, Light and Water	8,568	10,900	11,089
Rates	1,794	300	247
Repairs and Maintenance	11,379	5,400	5,473
Use of Land and Buildings	212,537	217,592	210,908
Security	-	300	-
Employee Benefits - Salaries	7,072	20,800	14,895
Consultancy And Contract Services	11,551	-	4,955
	268,812	273,527	263,000

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	5,237	4,931	4,946
Furniture and Equipment	10,278	14,374	14,419
Information and Communication Technology	12,714	6,309	6,329
Leased Assets	20,187	19,649	19,711
Library Resources	647	737	739
	49,063	46,000	46,144

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	137,467	7,992	63,818
Bank Call Account	63,815	8,375	4,873
Cash and cash equivalents for Statement of Cash Flows	<u>201,282</u>	<u>16,367</u>	<u>68,691</u>

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

Of the \$201,282 Cash and Cash Equivalents \$26,743 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.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	-	3,043	1,657
Interest Receivable	-	-	831
Teacher Salaries Grant Receivable	42,322	33,224	30,629
	<u>42,322</u>	<u>36,267</u>	<u>33,117</u>
Receivables from Exchange Transactions	-	3,043	2,488
Receivables from Non-Exchange Transactions	42,322	33,224	30,629
	<u>42,322</u>	<u>36,267</u>	<u>33,117</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Uniforms	-	-	10
	<u>-</u>	<u>-</u>	<u>10</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	99,181	93,440	96,493
Total Investments	<u>99,181</u>	<u>93,440</u>	<u>96,493</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	106,135	3,398	(690)	-	(5,237)	103,607
Furniture and Equipment	50,511	4,068	(611)	-	(10,278)	43,688
Information and Communication Tech	19,386	31,802	-	-	(12,714)	38,474
Leased Assets	47,118	1,111	-	-	(20,187)	28,042
Library Resources	5,176	-	-	-	(647)	4,529
Balance at 31 December 2020	228,326	40,379	(1,301)	-	(49,063)	218,340

The net carrying value of equipment held under a finance lease is \$28,042 (2019: \$47,118)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	186,179	(82,572)	103,607
Furniture and Equipment	177,532	(133,844)	43,688
Information and Communication	99,876	(61,402)	38,474
Leased Assets	79,581	(51,539)	28,042
Library Resources	29,007	(24,478)	4,529
Balance at 31 December 2020	572,175	(353,835)	218,340

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	110,157	924	-	-	(4,946)	106,135
Furniture and Equipment	63,731	1,199	-	-	(14,419)	50,511
Information and Communication Tech	12,808	12,907	-	-	(6,329)	19,386
Leased Assets	61,026	5,803	-	-	(19,711)	47,118
Library Resources	5,915	-	-	-	(739)	5,176
Balance at 31 December 2019	253,637	20,833	-	-	(46,144)	228,326

The net carrying value of equipment held under a finance lease is \$47,118 (2018: \$61,026)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	183,705	(77,570)	106,135
Furniture and Equipment	180,511	(130,000)	50,511
Information and Communication	85,654	(66,268)	19,386
Leased Assets	79,650	(32,532)	47,118
Library Resources	29,007	(23,831)	5,176
Balance at 31 December 2019	558,527	(330,201)	228,326

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	45,456	4,632	9,552
Accruals	2,885	2,357	1,928
Capital Accruals for PPE items	423	-	-
Employee Entitlements - Salaries	42,322	33,224	30,629
Employee Entitlements - Leave Accrual	1,652	1,026	902
	<u>92,738</u>	<u>41,239</u>	<u>43,011</u>
Payables for Exchange Transactions	92,738	41,239	43,011
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>92,738</u>	<u>41,239</u>	<u>43,011</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income in Advance	83	83	83
	<u>83</u>	<u>83</u>	<u>83</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	31,742	31,742	27,207
Increase to the Provision During the Year	4,534	4,535	4,535
Provision at the End of the Year	<u>36,276</u>	<u>36,277</u>	<u>31,742</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	36,276	36,277	31,742
	<u>36,276</u>	<u>36,277</u>	<u>31,742</u>

16. 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	14,446	20,187	20,034
Later than One Year and no Later than Five Years	23,476	44,343	32,169
	<u>37,922</u>	<u>64,530</u>	<u>52,203</u>



17. Funds Owed (Held) for Capital Works Projects

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

					BOT Contribution/ (Write-off to R&M)	
	2020	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Drainage/Septic Tank Upgrade	<i>in progress</i>	2,876	141,136	(138,067)	-	(193)
Exterior Learning Project	<i>in progress</i>	-	26,550	-	-	(26,550)
A,B Floor replacement	<i>in progress</i>	-	-	(35,057)	-	35,057
Totals		2,876	167,686	(173,124)	-	8,314

Represented by:

Funds Held on Behalf of the Ministry of Education	(26,743)
Funds Due from the Ministry of Education	35,057
	8,314

					BOT Contribution/ (Write-off to R&M)	
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Drainage/Septic Tank Upgrade	<i>in progress</i>	-	-	(2,876)	-	2,876
Totals		-	-	(2,876)	-	2,876

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	-	349
Full-time equivalent members	0.13	0.16
<i>Leadership Team</i>		
Remuneration	429,560	331,479
Full-time equivalent members	5.00	4.33
Total key management personnel remuneration	429,560	331,828
Total full-time equivalent personnel	5.13	4.49

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. 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	-	-

21. 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.

22. Commitments

(a) Capital Commitments

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

(a) \$17,400 contract for a Bus Shelter which has been agreed upon between Ian Brett (Contractor) and the school. Work commenced in 2020 and was completed in January 2021.

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

23. 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.

24. 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	201,282	16,367	68,691
Receivables	42,322	36,267	33,117
Investments - Term Deposits	99,181	93,440	96,493
Total Financial assets measured at amortised cost	342,785	146,074	198,301

Financial liabilities measured at amortised cost

Payables	92,738	41,239	43,011
Borrowings - Loans	-	-	-
Finance Leases	37,442	64,530	52,203
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	130,180	105,769	95,214

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF HIKUTAIA SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Hikutaia (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, 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*.

Our audit was completed on 10 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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.
- 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 of Trustees are responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance and Kiwisport Note but does not include the financial statements and our auditor's report thereon.

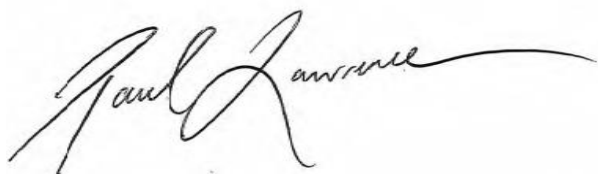
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton, New Zealand

Analysis of Variance Reporting



School Name:	Hikutaia School	School Number:	1738
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Strategic Aim:	“Hikutaia School is a Community that Equips Children for the Future”																																									
Annual Aim:	<i>Through our strategic aim our annual aim is to consistently raise student achievement at Hikutaia School.</i>																																									
Target:	<i>Goal 1 - Strengthen Student Engagement and well-being</i> <i>Goal 2 - Strengthen Teachers as Learners</i> <i>Goal 3 - Strengthen Culturally Responsive Pedagogy</i> <i>Goal 4 - Strengthen our Infrastructure</i>																																									
Baseline Data:	Background Data collected Nov 2020; <table><tr><th colspan="6">Reading</th></tr><tr><th></th><th>Above=</th><th>At=</th><th>Just Below=</th><th>Below=</th><th>Well Below=</th></tr><tr><th></th><th>12 months above</th><th>closest to year level- 6 months either side</th><th>6 months below</th><th>12 months below</th><th>18 months below</th></tr><tr><td>Year 8</td><td>3</td><td>9</td><td>1</td><td>0</td><td>0</td></tr><tr><td>Year 7</td><td>4</td><td>2</td><td>0</td><td>0</td><td>1</td></tr><tr><td>Year 6</td><td>4</td><td>8</td><td>0</td><td>0</td><td>2</td></tr></table>						Reading							Above=	At=	Just Below=	Below=	Well Below=		12 months above	closest to year level- 6 months either side	6 months below	12 months below	18 months below	Year 8	3	9	1	0	0	Year 7	4	2	0	0	1	Year 6	4	8	0	0	2
Reading																																										
	Above=	At=	Just Below=	Below=	Well Below=																																					
	12 months above	closest to year level- 6 months either side	6 months below	12 months below	18 months below																																					
Year 8	3	9	1	0	0																																					
Year 7	4	2	0	0	1																																					
Year 6	4	8	0	0	2																																					

	Year 5	6	9	0	2	0
	Year 4	7	4	0	0	3
	Year 3	3	5	2	0	2
	Year 2	4	7	0	0	3
	Year 1	0	8	5	0	3
	Year 0	0	6	0	0	0
	#	31	58	8	2	14
	%	27	52	7	2	12
	Overall	79%		21%		

Writing					
	Above=	At=	Just Below=	Below=	Well Below=
	12 months above	closest to year level- 6 months either side	6 months below	12 months below	18 months below
Year 8	0	2	7	1	0
Year 7	0	5	1	0	1
Year 6	0	3	7	0	4
Year 5	1	12	4	0	0
Year 4	0	11	0	0	3
Year 3	2	6	2	0	2
Year 2	0	8	5	0	1
Year 1	0	15	1	0	0

Year 0	0	6	0	0	0
#	3	68	27	1	11
%	3	62	24	1	10
Overall	65%		31%		

Maths					
	Above=	At=	Just Below=	Below=	Well Below=
	12 months above	closest to year level- 6 months either side	6 months below	12 months below	18 months below
Year 8	3	4	3	1	0
Year 7	2	2	1	1	1
Year 6	1	10	0	1	2
Year 5	2	12	0	0	3
Year 4	4	7	1	0	2
Year 3	2	4	4	0	2
Year 2	4	6	2	0	2
Year 1	1	13	2	0	0
Year 0	0	3	3	0	0
#	19	61	16	3	12
%	17	55	14	3	11
Overall	72%		28%		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Goal 1 Strengthen Student Engagement and well-being</p> <ul style="list-style-type: none"> • Students attended RES kids program • Develop process of learning • Use community as resource for learning • Supported students during COVID lockdown with online learning program • Confidence building with Project Energize PALs program • Teen Esteem – Transitioning to high school • Play based learning established • STEM learning developed in senior school 	<p>Students are progressing in Reading and Maths, however focus is required on writing.</p> <p>Oral language and presentation opportunities have seen an increase in confidence and resilience.</p> <p>Learning opportunities were limited with many activities being postponed or cancelled due to Covid.</p>	<p>Lockdown</p> <p>Activities were different from in class - they were more hands on and encouraged creativity.</p> <p>There were some barriers to online learning – technology issues, devices or family circumstances.</p> <p>Overall majority of students were well supported in their home environments. But each home varied greatly.</p> <p>Generally children came back to school happy adjusted to the school environment/class routines well.</p>	<p>Classroom programmes will be adapted and adjusted to suit the learners and their needs. Structured literacy – Adventure based – project based learning for seniors.</p> <p>Real life contexts that encourage children to think more critically and involve a deeper level of learning.</p> <p>The learning process is reflected upon and includes children to think critically-deeper to get a desired outcome.</p> <p>Interrogate data to find specific areas of need within literacy.</p> <p>New SMS (HERO) introduced to enable streamline data input and set goals for students</p>

<p>Goal 2 <i>Strengthen Teachers as Learners</i></p> <ul style="list-style-type: none"> • Whole Staff visit to Waitangi – visit and experience the history of the Treaty - Landwars • Tamsin Hanly – Maori Perspectives – readings and PD weekly. • Staff Planning meeting in Hamilton – relationships, collaboration. • WAIMAC – • Waimata School – Te Reo Maori • Te Puru – Self-directed learners • Pillians Point – Structured Literacy • COL – Teachers only day – Matariko Digital Technologies 	<p>Teachers gained an appreciation of the treaty of Waitangi that was not there before.</p> <p>Perspectives changed, realisation that we were misinformed about the history of NZ and raised on the standard story.</p> <p>Develop a deeper sense of belonging that needs to be shared with students.</p> <p>Confidence levels have grown across the school and implementation of TeReo Maori is across the school at all levels and integrated.</p>	<p>Realise that there was a greater need to teach Te Reo in schools</p> <p>The PD at the start of the year with Tamsin Hanley provoked wonderings and the catalyst that we needed to change our practice.</p>	<p>Continue and grow our knowledge.</p> <p>More PD in Te Reo</p> <p>Complete an online Te Reo Maori course together</p> <p>Visit another historic area of significance (Parehaka)</p>
<p>Goal 3 <i>Strengthen Culturally Responsive Pedagogy</i></p> <p>Developed local curriculum progressions</p> <p>Introduced school waiata, pepeha, karakia and paepae sessions into daily routine</p> <p>Starting to normalise TeReo maori</p> <p>School powhiri to welcome WAIMAC principals</p>	<p>School waiata developed to recognise school pepeha</p> <p>Te Reo Maori lessons led by principal for all staff members</p> <p>paepae sessions developed and monitored across the school in the morning to follow Tikanga.</p> <p>A change in students and community attitude towards learning Te Reo Maori and Tikanga practices</p>	<p>Teachers have a greater understanding of the WHY and are now unpacking the HOW.</p> <p>Te Reo maori curriculum with progressions developed for the school. Google site set up with all TeReo Maori resources required to teach</p>	<p>Work toward inclusion of Te Reo Maori in classroom programs for at least 3 hours a week. Gaining level 3</p> <p>Continued support from principal</p> <p>WAIMAC PLD journey continues</p> <p>Develop a relationship with local iwi and hapu Ngati Pu</p> <p>Parents want TeReo maori lessons for the community</p>

<p>Te Reo maori school resources and website developed</p> <p>Presented school TeReo maori curriculum to Principal groups and local whanau</p> <p>Engaged in community Hangi and Umu for Matariki and Tongan Language Week</p> <p>Welcomed visiting schools</p>	<p>Students have a greater understanding and engagement in Tikanga and Te Reo practices</p> <p>Students are engaged</p> <p>Teachers more confident in teaching TeReo</p>		<p>Move towards level 3 maori teaching for 3 hours a week in TeReo maori in some classes</p> <p>Start woking on the progressions and delibeartae teaching and assessment around TeReo maori</p>
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<p>Goal 4 <i>Strengthen Infrastructure</i></p> <ul style="list-style-type: none"> • Create a play-based environment • Rebuild the old bush area and turn it into a new vibrant play area • Introduce a new bike track • Develop a school obstacle course • Change the front of the school to make it more inviting • Implement Trees for survival • Develop a media room 	<p>New gardens beds established and planted out by students</p> <p>Accepted for Trees For Survival programme. Shade house and seedlings arrived.</p> <p>Plans for new fence put to Ministry and new fence erected end of Term 4</p> <p>Septic tanks and school drainage replaced in Term 2</p> <p>New carpet in classrooms</p> <p>Waharoa erected in front of school</p> <p>HERO sms system implemented in term 4</p> <p>Structured Literacy explored in Term 4, ready to implement Term 1</p> <p>Stuedents involved with outdoor bush area and creating a bike track</p>	<p>Involved in Enviro School programme. Currently at Silver wanting to attain Green Gold.</p> <p>Part of the Enviro plan and to provide trees for the local farmers and community</p> <p>Special needs child wants to attend school and the fence needed to be modified to allow for this to happen.</p> <p>Septic tanks needed to be replaced due to their age and in efficiency due to increased student numbers</p>	<p>Achieving Green Gold Enviro award</p> <p>Ongoing involvement with Trees For Survival</p> <p>Work it Wednesday – projects implement in 2021</p> <p>Radio</p> <p>Television</p> <p>Construction</p> <p>Art</p> <p>Sports</p> <p>Rebranding the school logos and front of school signage</p> <p>New uniform implemented after consultation with community</p>
<p>Planning for next year:</p>			



Hikutaia 2021

Overall Theme - Sustainability

Term Focus

Term 1 - He Wai - Water

Term 2 - Living Landscape

Term 3 - Zero Waste

Term 4 - Energy

All term themes are related to sustainability and Me and my Environment. Local curriculum design will continue with PLD provider to enable school to have set 5 year plan and structure around curriculum implementation.

Hikutaia School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,409 (excluding GST). The funding was spent on sporting endeavours.