INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NGA TAWA DIOCESAN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Nga Tawa Diocesan School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Ltd (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwi Sport Statement, the list of Trustees and the Statement of Responsibility, 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.

In addition to the audit, we are responsible for the audit of the Proprietor, Nga Tawa Diocesan School Trust Board. This audit is compatible with independence requirements. Other than this audit and the audit of Nga Tawa Diocesan School Trust Board, we have no relationship with, or interests in the School

Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

NGA TAWA DIOCESAN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	196
Principal:	Lesley Carter
School Address:	164 Calico Line, Marton
School Postal Address:	Private Bag 1101, Marton 4741, New Zealand
School Phone:	+64 6 327 6429
School Email:	info@ngatawa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
David Wilson	Board Chairperson	Elected	May 2020
Lesley Carter	Principal	ex Officio	
Mark Chamberlain	Proprietors Rep	Appointed	May 2020
Alison Watters	Proprietors Rep	Appointed	May 2020
Roger Dalrymple	Proprietors Rep	Appointed	May 2020
Chris Bone	Proprietors Rep	Appointed	May 2020
Michael Strang	Proprietors Rep	Appointed	May 2019
Elaine Reilly	Parent Rep	Elected	May 2019
Peter Thomas	Parent Rep	Elected	May 2022
Annie Whitfield	Parent Rep	Elected	May 2022
David Green	Parent Rep	Elected	December 2020
June Jackson	Staff Rep	Elected	May 2019
Ashley Holland	Staff Rep	Elected	May 2022
Katrina Vagg	Student Rep	Elected	September 2019
Margie Menzies	Student Rep	Elected	September 2020

NGA TAWA DIOCESAN SCHOOL

Annual Report - For the year ended 31 December 2019

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Nga Tawa Diocesan School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

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

David Wilson
Full Name of Board Chairperson

Signature of Board Chairperson

24 May 2020
Date:

Lesley Carter
Full Name of Principal

Signature of Principal

25 May 2020.
Date:

Nga Tawa Diocesan School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue				
Government Grants	2	1,961,727	1,969,750	2,177,480
Locally Raised Funds	3	143,800	138,526	145,344
Use of Land and Buildings Integrated		254,361	254,361	254,361
Interest Earned		1,493	1,500	2,090
International Students	4	253,342	305,888	308,450
Diocesan Trust Board Grant		400,000	275,000	226,000
		3,014,723	2,945,025	3,113,725
Expenses				
Locally Raised Funds	3	74,246	100,000	104,421
International Students	4	23,263	26,226	22,395
Learning Resources	5	2,206,199	2,220,726	2,363,596
Administration	6	125,950	131,798	128,710
Finance		1,977	2,190	2,910
Property	7	467,736	433,304	447,176
Depreciation	8	36,345	35,079	44,296
		2,935,716	2,949,323	3,113,504
Net Surplus / (Deficit) for the year		79,007	(4,298)	221
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		79,007	(4,298)	221

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

Nga Tawa Diocesan School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Actual 2019 $	Budget (Unaudited) 2019 $	Actual 2018 $
Balance at 1 January	2,941	2,719	2,720
Total comprehensive revenue and expense for the year	79,007	(4,298)	221
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	5,918	5,000	-
Equity at 31 December	87,866	3,421	2,941
Retained Earnings	87,866	3,421	2,941
Equity at 31 December	87,866	3,421	2,941

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

Nga Tawa Diocesan School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Assets				
Cash and Cash Equivalents	9	286,642	84,725	106,097
Accounts Receivable	10	229,106	292,000	240,963
GST Receivable		5,620	5,000	8,226
Prepayments		9,959	10,000	14,100
		531,327	391,725	369,386
Current Liabilities				
Accounts Payable	12	219,974	165,324	198,439
Revenue Received in Advance	13	299,982	300,000	249,928
Finance Lease Liability - Current Portion	15	7,467	7,000	7,694
		527,423	472,324	456,061
Working Capital Surplus/(Deficit)		3,904	(80,599)	(86,675)
Non-current Assets				
Property, Plant and Equipment	11	128,113	128,113	126,248
Non-current Liabilities				
Provision for Cyclical Maintenance	14	38,093	38,093	30,205
Finance Lease Liability	15	6,058	6,000	6,427
		44,151	44,093	36,632
Net Assets		87,866	3,421	2,941
Equity		87,866	3,421	2,941

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

Nga Tawa Diocesan School
Statement of Cash Flows
For the year ended 31 December 2019

	Note	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash flows from Operating Activities				
Government Grants		462,224	479,750	528,605
Locally Raised Funds		547,058	413,526	304,822
International Students		303,396	343,318	333,601
Goods and Services Tax (net)		2,606	-	(5,773)
Payments to Employees		(733,774)	(695,995)	(742,735)
Payments to Suppliers		(424,167)	(506,843)	(366,164)
Interest Paid		(910)	(2,190)	(2,910)
Interest Received		1,493	1,500	2,090
Net cash from / (to) the Operating Activities		157,926	33,066	51,536
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	
Purchase of PPE (and Intangibles)		(31,075)	(36,944)	(21,064)
Net cash from / (to) the Investing Activities		(31,075)	(36,944)	(21,064)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,918	5,000	-
Finance Lease Payments		(3,062)	(1,122)	(9,100)
Funds Administered on Behalf of Third Parties		50,838	-	-
Net cash from Financing Activities		53,694	3,878	(9,100)
Net increase/(decrease) in cash and cash equivalents		180,545	-	21,372
Cash and cash equivalents at the beginning of the year	9	106,097	84,725	84,725
Cash and cash equivalents at the end of the year	9	286,642	84,725	106,097

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

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

CKS AUDIT

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity
Nga Tawa Diocesan School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation
Reporting Period
The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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

Financial Reporting Standards Applied
The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted
In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

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.

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

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.

Cyclical Maintenance Provision
A school recognised 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 14.

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.

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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

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

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

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

h) Accounts Receivable
Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy
Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Investments
Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

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

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

j) Property, Plant and Equipment
Land and buildings owned by the Proprietor 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 Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under $1,500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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:

Property improvements	50 years
Furniture and equipment	5-20 years
Information and communication technology	5-20 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	2-8 years

k) 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.

CKS AUDIT

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

l) 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.

m) 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.

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

o) Revenue Received in Advance
Revenue received in advance relates to fees received from international students 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 held insufficient 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.

p) Provision for Cyclical Maintenance
The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP). The Proprietor has undertaken to take full responsibility for the interior painting.

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

q) Financial Assets and Liabilities
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "financial assets measured at amortised cost" 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

2. Government Grants

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	$	$	$
Operational grants	430,951	435,814	451,805
STAR Funding	36,056	36,636	37,333
Teachers' salaries grants	1,487,169	1,490,000	1,668,982
Resource teachers learning and behaviour grants	-	-	6,519
Other MoE Grants	7,551	7,300	12,841
	1,961,727	1,969,750	2,177,480

3. Locally Raised Funds

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

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Revenue	$	$	$
Activity Contributions	28,707	29,800	30,510
Bequests & Grants	2,000	-	-
Activities	79,062	100,000	84,067
Overseas Trip	-	-	21,193
Other Revenue	34,031	8,726	9,574
	143,800	138,526	145,344
Expenses			
Activities	74,246	100,000	83,228
Overseas Trip	-	-	21,193
Fundraising costs	-	-	-
	74,246	100,000	104,421
Surplus/ (Deficit) for the year Locally raised funds	69,554	38,526	40,923

$2,000 from TG McCarthy Trust has been earmarked for Library Resources.

No School trips were undertaken in 2019. (2018 - 8 students went on a Language based trip to Noumea, the trip was fully funded by the students parents).

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	18	14	22

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Revenue	$	$	$
International student fees	253,342	305,888	308,450
Expenses			
Commissions	18,224	18,000	18,445
International student levy	5,039	8,226	3,950
	23,263	26,226	22,395
Surplus/ (Deficit) for the year International Students'	230,079	279,662	286,055

CKS AUDIT

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

5. Learning Resources

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Curricular	83,407	104,347	83,887
Information and communication technology	25,737	25,000	28,152
Library resources	-	2,595	-
Employee benefits - salaries	2,086,657	2,078,784	2,245,137
Staff development	10,398	10,000	6,420
	2,206,199	2,220,726	2,363,596

6. Administration

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Audit Fee	5,787	5,787	5,618
Board of Trustees Fees	3,695	4,430	4,430
Board of Trustees Expenses	1,676	2,270	431
Communication	5,000	5,000	5,000
Consumables	12,000	12,000	12,075
Legal Fees	-	1,000	-
Other	12,483	12,100	12,764
Employee Benefits - Salaries	67,309	71,211	70,392
Insurance	8,000	8,000	8,000
Service Providers, Contractors and Consultancy	10,000	10,000	10,000
	125,950	131,798	128,710

7. Property

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Caretaking and Cleaning Consumables	3,290	2,500	2,500
Consultancy and Contract Services	90,049	63,000	72,706
Cyclical Maintenance Expense	7,888	7,888	7,888
Grounds	3,000	3,000	3,000
Heat, Light and Water	53,120	44,555	48,831
Repairs and Maintenance	3,000	3,000	4,381
Use of Land and Buildings	254,361	254,361	254,361
Employee Benefits - Salaries	53,028	55,000	53,509
	467,736	433,304	447,176

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

8. Depreciation

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Buildings	339	233	233
Furniture and Equipment	18,636	18,108	20,944
Information and Communication Technology	4,700	2,728	5,763
Leased Assets	7,694	8,886	12,100
Library Resources	4,976	5,124	5,256
	36,345	35,079	44,296

9. Cash and Cash Equivalents

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash on Hand	-	-	-
Bank Current Account	286,642	84,725	106,097
Cash and cash equivalents for Cash Flow Statement	286,642	84,725	106,097

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

10. Accounts Receivable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Receivables	1,337	-	295
Receivables - Diocesan Trust Board (Reimbursements)	-	-	47
Receivables - Diocesan Trust Board (Grant)	125,000	180,000	126,000
Teacher Salaries Grant Receivable	102,769	112,000	114,621
	229,106	292,000	240,963
Receivables from Exchange Transactions	126,337	180,000	126,342
Receivables from Non-Exchange Transactions	102,769	112,000	114,621
	229,106	292,000	240,963

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

11. Property, Plant and Equipment

2019	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	10,395	21,230			(339)	**31,286**
Furniture and Equipment	72,061	1,580			(18,636)	**55,005**
Information and Communication Technology	11,328	4,825			(4,700)	**11,453**
Motor Vehicles	-				-	**-**
Leased Assets	13,487	7,135			(7,694)	**12,928**
Library Resources	18,977	3,440			(4,976)	**17,441**
Balance at 31 December 2019	126,248	38,210	-	-	(36,345)	**128,113**

2019	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings	32,918	(1,632)	**31,286**
Furniture and Equipment	550,730	(495,725)	**55,005**
Information and Communication Technology	210,338	(198,885)	**11,453**
Motor Vehicles	19,556	(19,556)	**-**
Leased Assets	92,031	(79,103)	**12,928**
Library Resources	54,312	(36,871)	**17,441**
Balance at 31 December 2019	959,885	(831,772)	**128,113**

The net carrying value of equipment held under a finance lease is **$12,928 (2018: $13,487).**

2018	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	10,628				(233)	**10,395**
Furniture and Equipment	89,309	3,696			(20,944)	**72,061**
Information and Communication Technology	10,444	6,647			(5,763)	**11,328**
Motor Vehicles	-				-	**-**
Leased Assets	13,315	12,272			(12,100)	**13,487**
Library Resources	18,860	5,373			(5,256)	**18,977**
Balance at 31 December 2018	142,556	27,988	-	-	(44,296)	**126,248**

2018	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings	11,688	(1,293)	**10,395**
Furniture and Equipment	549,150	(477,089)	**72,061**
Information and Communication Technology	205,513	(194,185)	**11,328**
Motor Vehicles	19,556	(19,556)	**-**
Leased Assets	108,631	(95,144)	**13,487**
Library Resources	50,872	(31,895)	**18,977**
Balance at 31 December 2018	945,410	(819,162)	**126,248**

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

12. Accounts Payable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operating creditors	1,424	2,000	6,150
Accruals - Diocesan Trust Board	55,755	5,000	16,911
Accruals	7,070	7,324	7,946
Capital accruals for PPE items	-	-	-
Banking staffing overuse	-	-	5,555
Employee Entitlements - salaries	145,055	140,000	149,018
Employee Entitlements - leave accrual	10,674	11,000	12,859
	219,978	165,324	198,439
Payables for Exchange Transactions	219,978	165,324	198,439
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	219,978	165,324	198,439

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
International Student Fees	299,982	300,000	249,928
	299,982	300,000	249,928

14. Provision for Cyclical Maintenance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Provision at the Start of the Year	30,205	30,205	22,317
Increase/ (decrease) to the Provision During the Year	7,888	7,888	7,888
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	38,093	38,093	30,205
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	38,093	38,093	30,205
	38,093	38,093	30,205

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

15. Finance Lease Liability

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

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	$	$	$
No Later than One Year	7,467	7,000	7,694
Later than One Year and no Later than Five Years	6,058	6,000	6,427
Later than Five Years	-	-	-
	13,525	13,000	14,121
Plus Interest Charges	1,128	1,100	1,300
	14,653	14,100	15,421

16. Related Party Transactions

The Proprietor of the School (Diocesan Trust Board) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings ".

Under an agency agreement, the School collects funds on behalf of the Proprietor and vice versa. The amounts are detailed in the schedule below. These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability or asset. The total funds held by the school on behalf of the proprietor are $2,183, (2018: $47). The total funds owing by the school to the proprietor is $57,938 (2018: $1,761).

In addition the school has entered into a Service Level Agreement with the Proprietor for the provision of services, including administration and payroll, for the amount of $71,619 (2018 $71,388).

During the year the five House Deans, who are teachers employed by the BoT received a small allowance from the proprietor to cover Dean duties from a Boarding perspective.

The Principal and International Dean were also employed by the proprietor as Boarding Managers.

In addition, a number of transactions occurred between the two Boards during the year, as follows:

	2019 $	2018 $
From Diocesan Trust Board to Board of School Trustees:		
Occupancy Grant	254,361	254,361
Diocesan Trust Board Grant	401,000	180,000
Diocesan Trust Board acting as agent:		
Department Reimbursements	90,790	102,387
Student Activity Contributions	28,707	30,704
Reimbursements from Diocesan Trust Board	228	0
		0
	775,086	567,452

From Board of School Trustees to Diocesan Trust Board:		
Occupancy Cost	254,361	254,361
Department Reimbursements	237	2,247
Cleaning Costs	98,192	71,918
Grounds Wage Reimbursement	8,877	12,974
Driver reimbursements	0	340
Trailer reimbursement	0	1,000
Running Cost Contributions	125,745	93,818
Stationery Cost Reimbursement	1,295	1,359
Trustees Fee Reimbursement	0	330
Returning Officer Grant	687	0
Board of School Trustees acting as agent:		
Boarding Bursary	40,775	18,305
Overseas Student Boarding & Other Fees	687,707	785,487
	1,217,876	1,242,139

17. Remuneration

Key management personnel compensation

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

	2019 Actual $	2018 Actual $
Board Members		
Remuneration	3,695	4,430
Full-time equivalent members	0.10	0.12
Leadership Team		
Remuneration	326,145	321,796
Full-time equivalent members	3	3
Total key management personnel remuneration	329,840	326,226
Total full-time equivalent personnel	3.10	3.12

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

Principal

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

	2019 Actual $000	2018 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
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	2019 FTE Number	2018 FTE Number
110-120	0.00	0.00
100-120	0.00	0.00
	0.00	0.00

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

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

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:

	2019 Actual	2018 Actual
Total	$0	$0
Number of People	0	0

19. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimted provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitilements. A more accurate estimate will be possible after further detailed analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

20. Commitments

(a) Capital Commitments

There were no capital commitments as at 31 December 2019. (2018 $nil).

(b) Operating Commitments

There were no operating commitments as at 31 December 2019 (2018 $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.

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

22. Working Capital

The Board acknowledges that at the conclusion of the 2019 year there was a working capital surplus of $3,905 (2018 deficit $86,675).

The Board is reliant on the continued funding from the Nga Tawa Diocesan Trust Board (the Proprietor). The Board considers the use of the Going Concern assumption to be appropriate for the future because:

- The Nga Tawa Diocesan Trust Board (the Proprietor) have agreed to fund the BoT (up to) $400,000 in 2019 (2020 up to $275,000).
- Roll growth to maximum roll numbers will require employment of additional staff.

23. Financial Instruments

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	286,642	84,725	106,097
Receivables	229,106	292,000	240,963
Total Financial Assets Measured at Amortised Cost	515,748	376,725	347,060
Financial liabilities measured at amortised cost			
Payables	219,978	165,324	198,439
Finance Leases	13,525	13,000	14,121
Total Financial Liabilities Measured at Amortised Cost	233,503	178,324	212,560

24. Covid-19 Post Balance Date

On March 11, 2020, The World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and Kura reopened on the 18th of May 2020.

At the date of issuing the financial statements the School has been able to absorb some of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school was open for tuition, the school had switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school The school will continue to receive funding from the Ministry of Education, even while closed.

(2018 $Nil).

Nga Tawa Diocesan School
Notes to the Financial Statements
For the year ended 31 December 2019

25. Comparatives

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

26. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

Nga Tawa Diocesan School
Statement of KiwiSport Funding
For the year ended 31 December 2019

Kiwisport

Kiwisport is a Government Funding initative to support student's participation in organised sport. In 2019, the School received total Kiwisport funding of $3,588 (excluding GST). The funding was paid to the Sports Co-Ordinator to assist in her role as Sports Co-Ordinator.

NGA TAWA
DIOCESAN SCHOOL

ANNUAL PLAN 2019

Nga Tawa 2017 – 2019 Strategic Goals:

1. We are authentic and passionate about the special character, traditions and culture of our school

2. We acknowledge, develop and nurture every student at Nga Tawa as an individual; to extend their character, their academic achievement and their co-curricular.

3. We provide a unique living, learning and recreational rural environment that is practical, safe and nurturing; to enhance all living and learning experiences for the Nga Tawa family.

4. We develop a viable, innovative and sustainable business, to achieve the growth and longevity of Nga Tawa Diocesan School.

Nga Tawa 2019 Annual Objectives:

1. Our school embraces the unique partnership of Māori and Pākehā as enshrined in the Treaty of Waitangi.

2. Educating young women for the future.

3. Embed restorative practices that are consistent with our Special Character.

Strategic Goals:
Goal 2: We acknowledge, develop and nurture every student at Nga Tawa as an individual; to extend their character, their academic achievement and their co-curricular.
Goal 3: We provide a unique living, learning and recreational rural environment that is practical, safe and nurturing; to enhance all living and learning experiences for the Nga Tawa family.

Annual Objective 1: Our school embraces the unique partnership of Māori and Pākehā enshrined in the Treaty of Waitangi	**Annual Target:** To embed best practice as defined by the Effective Teacher Profile to support student achievement

Baseline Data

Student Achievement in 2018 (not including International Students)	**No# of Senior Students at Nga Tawa in 2018**	**% of Students at Nga Tawa attaining NCEA in 2018**	**% of Students at All Girls Nationally (Decile 8-10) attaining NCEA in 2018**	**% of Students at Nga Tawa with attaining Merit and Excellence Endorsement in 2018**
Level 1	29	96.3	85.4	84.7
Level 2	44	100	88.0	55.0
Level 3	41	100	81.0	51.5
University Entrance	41	91.8	70.5	
Māori/Pasifika Achievement in 2018	**No# of Senior Māori Students at Nga Tawa in 2018**	**% of Māori Students at Nga Tawa attaining NCEA in 2018**	**% of Māori Nationally (Decile 8-10) attaining NCEA in 2018**	**% of Māori Students at Nga Tawa with attaining Merit and Excellence Endorsement in 2018**
Level 1	4	100	70.6	100
Level 2	5	100	78.4	60
Level 3	4	100	67.7	50
University Entrance	4	100	49.4	**Total % Endorsements =**
International Achievement in 2018	**No# of Senior International Students at Nga Tawa in 2018**	**% of International Students at Nga Tawa attaining NCEA in 2018**	**International Students Data for other schools not published by NZQA (to date)**	**% of International Students at Nga Tawa with attaining Merit and Excellence in 2018**
Level 1	3	66.6		66.6
Level 2	4	100		80
Level 3	6	100		66.6
University Entrance	6	100		**Total % Endorsements =**

Action	**When**	**Who**	**Indicators of progress**	**Variance**
Embedding the Nga Tawa Effective Teacher Profile to promote student achievement with an additional focus on Māori and Pasifika achievement	Continue from Term 1	VP, HODs, Academic staff	• Professional Learning Groups inquiring into aspects of the ETP for Professional Development linked to appraisal - Term 4 PLGs present to whole staff. • ETP working group (VP, SJS, LL and AH)	ETP working group has met and created classroom posters for metacognitive student agency e.g. what are you learning today? ETP PDL with Alana Madgwick and Robyn King (Cognition Ed) & Dr Mike Paki on 7th March • 1 session with working group • 2 sessions with small groups of teachers – evaluating ETP 1st year and next step

			• PLD with Cognition Education and Dr. Mike Paki to embed ETP strategies and best practice. • Pedagogy actions ETP, with effective practice evident in walk-throughs, lesson observations, student voice and reflective journaling as linked to performance criteria – linked to appraisal	• 1 whole staff meeting – small group work unpacking ETP linked to teacher inquiry/appraisal ETP feedback from teachers within English Dept. during Term 1 department review. Term 2 PLGs continue exploring one ETP dimension in depth and trialling new strategies. ETP lesson observations by Cognition Ed and Mike on Weds 5th June – seeing all teachers teaching Pd 1 & 2 PLG feedback planned for Term 4 Term 4 - PLG feedback to teaching underway through PLD slots. Presentations followed by Q & A and discussions. PBL PD opportunities (see below) supporting aspects of ETP and allowing staff to consider increasing connections and PBL within curriculum.
Active partnership in He Kahukura project	Continue Term 1	VP, HODs, Academic staff, SMT	• VP to take on lead position for whole Whanganui/Rangitikei cluster (6 high schools) • Active partnership with subject based Whanganui cluster PLD for HODS with Cognitive Ed and Dr. Mike Paki, curriculum documents and units of learning reflect bicultural heritage of Aotearoa/Tikanga Māori, other measured outcomes as determined by project direction, including cultural responsiveness.	VP leading cluster group – 2019 goal to create evaluative tools Each member of NT working group is taking it in turns to attend He Kahukura lead teacher meetings with VP (2 per term) Annual Hui in Whanganui on Weds 26th June with lead teachers/team, facilitators, principals and MOE to review project progress. MOE endorsement of work completed and cultural shift.

				Tues 30th July - Staff Meeting – Update on He Kahukura cluster project by DP Curriculum and Dr. Mike Paki. Feedback on the Effective Teacher Profile observations in Term 2, linked to the collated results for whole cluster and next steps. Term 4 - Final group meeting for year, with VP as chair, 12th Nov. Planning for 2020 and how fits with Kahui Ako "Takitini". Looking at dates and PD provision.
Place based learning with Ngāti Apa translated into units of learning	Beginning Term 1	HODs, Academic staff	Builds on participation in Rangitikei Hikoi lead by Dr. Mike Paki and reflected in place based learning content in curriculum documents and units of learning.	Tues 30th July - HODs Meeting with DP Curriculum and Dr. Mike Paki – Department feedback on progress (or planning for 2020) towards building a more culturally responsive curriculum, looking for opportunities to connect and to build in place based learning through our curriculum. Best practice in school and identifying next steps and support needed. 3 hour sessions Place Based Learning Workshops planned for Term 4 Wed 13th Nov am - 8.30 - 11.30am - English/Social Studies/Languages Wed 13th Nov pm - 12.00pm - 3.00pm - Maths/Science/Technology Thurs 14th Nov am - 8.30 - 11.30am - Visual Arts/Performing Arts/Health & PE Term 4 – 2 teachers attended Whanganui Hikoi Fri 8th Nov 3 SOS teachers attending PBL workshop Weds 13th (am) 2 Maths and 1 Science teachers attending PBL workshop Weds 13th (pm) 2 SOS teachers attending interdisciplinary PBL session Thurs 14th (pm)

				HODs and subject specialists reviewing 2019 units of learning and developing new resources for 2020 Year 9 Marae visit 26th Nov now a Hikoi supported by Dr Mike Paki:

Puna just outside Bulls where Tu Ariki kept Tutaeporoporo	Storytelling 1: Intro to Tu Ariki, his trip to the South Island where he fished up a strange creature and brought it back home with him as a pet
Ohakea	Storytelling 2: The killing of Tu Ariki by a Whanganui war party. Understanding of the name 'Ohakea'. The reaction of Tutaeporoporo.
Turakina (Anglican Church)	Morning Tea
Mouth of the Whanganui River	Storytelling 3: The taniwha's discovery of where is master ended up; the journey of Tutaeporoporo to the Whanganui river.
Further up the Whanganui River – Dublin St Bridge/Kowhai Park	Storytelling 4: The taniwha's revenge on local people using the river. The river iwi's plans to get rid of the Taniwha – asking for help from Te Aokehu
Queen's Park/Pukenamu Whanganui	Storytelling 5: The coming of Te Aokehu, his plan and the slaying of Tutaeporoporo. What became of Tutaeporoporo's body. Consideration of different viewpoints – who was the victim and who the hero of the story? What may be the Maori viewpoint on taniwha and this type of korero? What may have been the viewpoint of early Pakeha who heard and may have recorded the story
Queen's Park	Lunch (packed lunch)
Whanganui Regional Museum	Exploration of the Maori section of the regional museum
Kauangaroa Marae, Fordell	Powhiri
	Afternoon Tea
	Groups prepare and practice their retelling of events in the Tutaeporoporo story
	Dinner
	Presentation of the story from different points of view

Building our whānau group	Beginning Term 1	MC, MA, DT, VB, Whaea Toroa	• Raise the profile of the whānau group incl. identifying a student leader. • Whanau group to introduce their new waiata into school. • Opportunities sought for competitions and involvement in school and public events. • Termly gathering of student voice and feedback.	MC wrote a letter to parents/caregivers of Māori students to get feedback and suggestions on how we could grow our whānau group. Parents of Māori students the letter. We explored options based on feedback but we did not find a person who was willing to mentor our Māori students. MC met with parents of a number of Māori students in Year 9 and collaborated on how to set the students up to flourish.
Tracking academic outcomes with an additional focus on Māori and Pasifika achievement	Beginning Term 1 for 2019 cohort	VP HODs Mentors	• Identification of priority learners. • Māori and Pasifika identified as priority learners. • Regular academic tracking and support for academic goals.	7th March Cognition Ed and Mike Paki interview sample group of Year 9 Māori students about transition and experience to date Repeat interviews planned for Term 4 Term 4 – VP asking Mike Paki for date to re-interview or maybe able to integrate into Yr 9 hikoi and marae stay.
Encouraging Māori and Pasifika students within leadership positions and with co-curricular involvement	Identification in Term 1	MC and Mentors	• Students accepting leadership and mentoring as leaders occurs. • Evidence of sustained involvement.	4 of 6 Year 13 Māori students in roles: 1. Tamaira Barcham - Ngāti Kahungunu ki Heretaunga - Deputy Head Scholar, Scholars Society member 2. Jezelle Bidois - Ngāti Ranginui, Ngāti Manawa, Ngāti Whare – Head of Chapel 3. Mereana Davis - Ngāti Awa, Ngāti Ranginui, Te Ati Haunui-a-Pāpārangi – Head of Humanities 4. Lily Marcroft – Ngāpuhi - Scholars Society member, Boarding Committee Term 4 – Tamaira has been awarded a $18,000 Maori scholarship for her tertiary study

				Jezelle Bidois-Dux Artium
Active career planning for future education	Beginning Term 1	SJS, Swivel Careers, Student & Whānau	• Swivel career providers' cohort specific career education plan • Evolving career plan documented with clear planning for tertiary pathways • Māori and Pasifika students conference with Transitions Coordinator	All students offered Psychometric testing and 1:1 coaching with Swivel Careers Yr 13 testing and coaching completed start of Term 2. Feedback from students very good and meeting scheduled between LC/VP/SJS and Swivel to receive formalised feedback and individual student reports. Yr 11 on Work Experience day with businesses in Wellington on 30th June. Swiwel Careers Workshops Week 1 Term 3 – Yr 10 - Defining Careers & My Learning Style Yr 11 – Building Boundaries & Feeling the fear and doing it anyway Term 4 – Meeting with Pip from Swivel to discuss success of 2019 programme and 2020 needs. New contract accepted and communication to families Week 2 2020 to outline programmes per year level and costs.

Strategic Goals: **Goal 2:** We acknowledge, develop and nurture every student at Nga Tawa as an individual; to extend their character, their academic achievement and their co-curricular. **Goal 3:** We provide a unique living, learning and recreational rural environment that is practical, safe and nurturing; to enhance all living and learning experiences for the Nga Tawa family. **Goal 4:** We develop a viable, innovative and sustainable business, to achieve the growth and longevity of Nga Tawa Diocesan School.				
Annual Objective 2: Educating young women for the future			**Annual Target:** Review the current skill sets and learning mind-set of students to determine best practice to achieve a future focused education.	
Baseline – To be determined by the end of Term 1				
Action	**When**	**Who**	**Indicators of progress**	**Variance**

Define what 'Future Focussed Education' means in a Nga Tawa context	Term 1 2019	Focus group (LC, CH, SJS, LL)	• Review of Yidan skills, Key Competencies, and mind-set based on the Nga Tawa School values and Special Character to produce a paper. • Outworking the NZ Curriculum Vision, Principles, Values and KCs	Literature review of future focussed education has concluded the Key Competencies as identified in the New Zealand Curriculum document as being the most relevant future focussed skills for students. Student voice gathered early Term 2 as to the efficacy now and then measured again in Term 4. Quantitative assessment data will also be used to measure students' skill level.
Undertake an audit of current practice to identify areas of success and opportunities for growth	Term 2 2019	Focus group (LC, CH, SJS, LL), staff	• Review the Year 9 learning and co-curricular programme to identify opportunities already provided for future focussed skill development and areas of deficit.	Focus group and Year 9 teachers Involved in interdisciplinary teaching met 28/5 and discussed to programme to date. This is a new approach for Nga Tawa and not surprisingly there have been concerns from students and staff, surrounding organisation of a larger cohort group, conceptual development and workload. This has resulted in two models going forward one compete integration, Literacy and Mathematics and Science have adopted a more separate approach with an integrated inquiry of a real world problem once a cycle.
Introduction of Interdisciplinary subject combinations	Beginning Term 1 2019	LC, VP, HODs	• IDMSc (Interdisciplinary Maths and Science) and IDESt (Interdisciplinary English and Social Studies) combinations for Year 9 enabling students to be connected, critical, creative and complex learners.	Interdisciplinary study has begun. HoD review suggest some revision required in the IDMSc programme to accommodate the imbedding of core skills. Term 3-Both programmes are progressing with modification to ensure key subject specific skills and content have been mastered, but interdisciplinary inquiry is happening. Suggestion that only two teachers involved in 2020 therefore each cohort will experience the same programme as staff will be facilitating the teaching and learning of both groups. Term 4 – Review of 2019 Yr 9 programme and planning for Yr 9 and 10 interdisciplinary subjects 2020
Continue to encourage student's Digital Literacy	Beginning Term 1	VP, CH	• Embed Digital Technology for all Junior Students	Year 9 Technology as begun with a generic introduction to programmes and data bases;

			• Introduction of touch typing course for Junior Students in flexitime	OneNote, Microsoft Word, effective data storage, critical internet searches, and responsible digital citizenship with a focus on the digital footprint
Tracking Year 9 student progress with new programmes			• Data to show value added from e-asTTle diagnostic testing (reading, writing and mathematics) end of Year 8 and end of Year 9 • Qualitative observations • Student self-reflections	Ongoing tracking and junior students discussed in Term 2 staff meeting. Year 9 students will reflect at end of Term 3 their progress with Key competencies as will their academic and boarding staff to demine growth. Numeracy and literacy growth are measure directly through e-asTTle in end of year summative assessments Term 4 – Subject end of year assessments and repeat e-asTTle testing for data analysis
Following definition and audit future focussed education planning for 2020	Term 3 and 4	SMT, staff	• Take into consideration the result of the NCEA Review	PLG feedback to teachers and discussion over requirements for 2020 Interdisciplinary focus will continue into 2020 with Year 10 application of model. Conceptual development in core subjects will be monitored to ensure appropriate for curriculum level. Interdisciplinary study will be an inquiry based/real world problems that are applicable to the exploration and development of concepts.

Strategic Goals:
Goal 1: We are authentic and passionate about the special character, traditions and culture of our school
Goal 3: We provide a unique living, learning and recreational rural environment that is practical, safe and nurturing; to enhance all living and learning experiences for the Nga Tawa family.

Annual Objective 3: Embed restorative practices that are consistent with our Special Character.			**Annual Target:** To hone a restorative practice and mindfulness to provide students and staff with the skills to build, restore and maintain positive group dynamics and mental and emotional student wellbeing.	
Baseline – Analysis data from student surveys indicates that there is not yet a full understanding of the effectiveness of RP and mindfulness. Evidence indicates a need to increase staff capacity to realise the full potential of RP and mindfulness.				
Action	**When**	**Who**	**Indicators of progress**	**Variance**
Embed the narrative for each year level	Beginning Term 1	MC, Deans, Mentors	The narrative is evident in student behaviour and student voice. For example: • Yr. 9 – We are an inclusive caring community - Travellers • Yr. 10 – Becoming a courageous young woman - Rite Journey • Yr. 11 – Focus on how to be responsible and how to manage ourselves. • Yr. 12 - Develop an inclusive community and hone leadership skills. • Yr.13 - Create a more inclusive cohort where diversity is celebrated. Develop greater collaboration amongst students.	Year Level Deans and Mentors facilitated Circle Time to co-construct year level narratives for each year level. Deans meet individually once a fortnight with DP Wellbeing and once a week as a team to collaborate on how to embed year level narratives and implement the holistic wellbeing strategies that are envisioned in the document "Wellbeing at Nga Tawa" (safe, supportive and inclusive community: courage with a growth mindset; mindful curiosity and meta-cognition, collaboration with RP and MOSC; creativity to implement *positive* purpose, relationships, engagement and accomplishment so that each student can flourish; contentment and gratitude; Christian influence). MC and KW are exploring how we can embed Year level narratives within a Positive Education framework.
Deans effectively use RP at each year level	Beginning Term 1	MC, Deans	• DPP mentors Deans to increase their capacity to use RP. • Feedback as part of an appraisal process.	Deans meet individually once a fortnight with DP Wellbeing to reflect on RP interventions and Method of Shared Concern facilitation. Deans, Boarding Managers and DPP analyse data of RP and MOSC facilitation to identify what can be done proactively to give students and staff skills and strategies that could prevent unhelpful behaviour. MC facilitated MOSC interventions and taught a number of year 9 students mindfulness techniques that helped them to avoid old patterns.

Continue the PD of staff to support the adoption of a RP mind-set	Beginning Term 1	MC, Deans, Staff, Boarding Managers	• Evidence of increased behavioural and attitudinal shift towards RP as normative practice. • Deans, Mentors and Boarding Managers work collaboratively to support students with RP practices, including method of shared concern. • Continue to communicate with community and stakeholders of the benefits of RP practices	Method of Shared Concern observations and coaching of staff. DPW has provided more literature for Deans on how to facilitate MOSC effectively. MC presented a workshop at the NASDAP conference on curating a Wellbeing narrative and is facilitating PD with Pastoral staff on integrating Positive Psychology, Mindfulness, Growth Mindset, Method of Shared Concern and Restorative Practices. MC explored with Big Pastoral team how we can integrate a holistic wellbeing programme to promote positive purpose engagement, relationships, behaviour, accomplishments and emotions.
Strengthen strategies for emotional self-regulation	Beginning Term 1	MC, KW, Deans, Mentors	• Increase staff confidence and capacity to practice mindfulness • Active mindfulness leadership in staff meetings • Mindfulness and other strategies taught to students in mentor classes. Positive and progressive shifts in student capacity in termly surveys. • Establish more overt links with metacognition and RP	Mindfulness activities in mentor groups and with staff on Mondays and Fridays. A number of staff are using mindfulness in lessons. MB shared findings of her PLG inquiry. Student feedback showed reduced anxiety before tests. WH, MC, and CH facilitate mindfulness activities for a number of Year 11 students prior to bed time. Feedback from students are that they find it easier to fall asleep and that they feel calmer. We are now offering mindfulness sessions each night during the week for Year 11 students on an invitation basis. The Metacognition PLG found that students in Art recognise when their self-talk is helpful or negative. Students in Written English found it helpful to be mindful of where they are in the "information search process model" of Leanne Bowler. This model charts the feelings, thoughts and actions that can be expected at different stages in the research process. Students found it helpful to know that their experiences were to be expected at that stage of the research process. A number of Year 9 students reported that they found mindfulness body scans useful to notice when they needed to implement strategies.