

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TOTARA COLLEGE OF ACCELERATED LEARNING'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Totara College of Accelerated Learning (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board 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 school 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 is responsible for the other information. The other information obtained at the date of our audit report is the Analysis of Variance, Kiwisport Report and Statement of Compliance with Employment Policy, 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.

Auditlink is appointed by the Totara College of Accelerated Learning's Proprietor, Dannevirke Christian Fellowship Society Incorporated, to provide assurance services and perform the attendance dues audit for Dannevirke Christian Fellowship Society Incorporated. Other than the latter, we have no relationship with or interests in the School.



**Melanie Strydom**  
Auditlink Limited

On behalf of the Auditor-General  
Palmerston North, New Zealand

# TOTARA COLLEGE OF ACCELERATED LEARNING

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	439
<b>Principal:</b>	Deborah Max
<b>School Address:</b>	3 Ruahine Street, Dannevirke
<b>School Postal Address:</b>	P O Box 152, Dannevirke
<b>School Phone:</b>	06 374 6165
<b>School Email:</b>	office@totaracollege.school.nz

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Gavin Welsh	Presiding Member	Proprietor Appointee	Sep 2025
Deborah Max	Principal ex Officio		Dec 2022
Calder Woodfield	Parent Representative	Elected	Sep 2025
Clayton Locke	Parent Representative	Elected	Sep 2025
Iona Patu	Parent Representative	Elected	Sep 2022
Isabelle Omundsen	Parent Representative	Elected	Sep 2025
Laura Rubin	Parent Representative	Elected	Sep 2025
Ricky Carnie	Parent Representative	Elected	Sep 2025
Ruth Peters	Staff Representative	Elected	Sep 2025
Ashley Frankcom	Student Representative	Elected	Sep 2023
Charlotte Patu	Student Representative	Elected	Sep 2022

# TOTARA COLLEGE OF ACCELERATED LEARNING

Annual Report - For the year ended 31 December 2022

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# Totara College of Accelerated Learning

## Statement of Responsibility

For the year ended 31 December 2022

The Board 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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

\_\_\_\_\_  
Gavin Welsh



\_\_\_\_\_  
Signature of Presiding Member

\_\_\_\_\_  
29 May 2023

Date:

PP \_\_\_\_\_  
Deborah Max

\_\_\_\_\_  
Signature of Principal

\_\_\_\_\_  
29 May 2023

Date:

*(P. Ferrar)*  
*Principal*

# Totara College of Accelerated Learning

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	1,422,492	415,910	1,457,546
Locally Raised Funds	3	38,301	16,600	21,914
Use of Proprietor's Land and Buildings		82,000	-	82,000
Interest Income		5,959	-	569
<b>Total Revenue</b>		<b>1,548,752</b>	<b>432,510</b>	<b>1,562,029</b>
<b>Expenses</b>				
Locally Raised Funds	3	19,526	4,400	3,413
Learning Resources	4	1,167,515	288,480	1,213,728
Administration	5	178,000	80,870	159,883
Finance		1,513	1,320	1,833
Property	6	158,369	60,675	148,267
Amortisation of Equitable Leasehold Improvements	12	6,157	6,120	6,157
		<b>1,531,080</b>	<b>441,865</b>	<b>1,533,281</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>17,672</b>	<b>(9,355)</b>	<b>28,748</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>17,672</b>	<b>(9,355)</b>	<b>28,748</b>

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



# Totara College of Accelerated Learning

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		309,108	288,014	278,126
Total comprehensive revenue and expense for the year		17,672	(9,355)	28,748
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	2,234
<b>Equity at 31 December</b>		326,780	278,659	309,108

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.





# Totara College of Accelerated Learning

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	103,549	287,164	296,047
Accounts Receivable	8	88,649	1,692	76,407
GST Receivable		5,146	3,055	3,919
Inventories	9	4,201	1,707	4,282
Investments	10	200,000	-	-
		<u>401,545</u>	<u>293,618</u>	<u>380,655</u>
<b>Current Liabilities</b>				
Accounts Payable	13	99,076	21,381	95,419
Provision for Cyclical Maintenance	14	51,493	72,742	51,493
Finance Lease Liability	15	7,830	8,433	6,915
		<u>158,399</u>	<u>102,556</u>	<u>153,827</u>
<b>Working Capital Surplus/(Deficit)</b>		243,146	191,062	226,828
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	63,039	87,597	61,761
Intangible Assets	12	24,447	-	30,604
		<u>87,486</u>	<u>87,597</u>	<u>92,365</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	1,239	-	826
Finance Lease Liability	15	2,614	-	9,260
		<u>3,853</u>	<u>-</u>	<u>10,086</u>
<b>Net Assets</b>		<u><u>326,780</u></u>	<u><u>278,659</u></u>	<u><u>309,108</u></u>
<b>Equity</b>		<u><u>326,780</u></u>	<u><u>278,659</u></u>	<u><u>309,108</u></u>

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

# Totara College of Accelerated Learning

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		504,053	418,960	514,926
Locally Raised Funds		21,909	16,682	20,794
Goods and Services Tax (net)		(1,227)	3,391	2,527
Payments to Employees		(270,823)	(214,188)	(244,703)
Payments to Suppliers		(221,556)	(181,495)	(241,336)
Interest Paid		(1,513)	(1,320)	(1,833)
Interest Received		2,175	-	569
Net cash from/(to) Operating Activities		33,018	42,030	50,944
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(20,121)	(31,050)	(34,261)
Purchase of Investments		(200,000)	-	
Net cash from/(to) Investing Activities		(220,121)	(31,050)	(34,261)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	2,234
Finance Lease Payments		(5,395)	(6,493)	(5,547)
Net cash from/(to) Financing Activities		(5,395)	(6,493)	(3,313)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(192,498)</b>	<b>4,487</b>	<b>13,370</b>
Cash and cash equivalents at the beginning of the year	7	296,047	282,677	282,677
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>103,549</b>	<b>287,164</b>	<b>296,047</b>

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

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



# Totara College of Accelerated Learning

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Totara College

of Accelerated Learning (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### *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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.



### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

#### **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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **Other Grants where conditions exist**

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

#### **Interest Revenue**

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

### **d) 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.

### **e) 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.



#### **f) 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.

#### **g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

#### **h) Inventories**

Inventories are consumable items held for sale and comprised 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.

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

Land and buildings owned by the 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.

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:

Furniture and equipment	5–10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

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

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

#### **l) Accounts Payable**

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

#### **m) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **n) Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. 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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

#### **p) 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.

#### **q) Budget Figures**

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

#### **r) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	524,008	379,480	501,856
Teachers' Salaries Grants	849,521	-	927,421
Other Government Grants	48,963	36,430	28,269
	<u>1,422,492</u>	<u>415,910</u>	<u>1,457,546</u>

The school has opted in to the donations scheme for this year. Total amount received was \$10,050.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	6,745	-	1,680
Fees for Extra Curricular Activities	13,548	-	445
Trading	4,264	4,500	4,491
Fundraising & Community Grants	2,013	-	806
Other Revenue	11,731	12,100	14,492
	<u>38,301</u>	<u>16,600</u>	<u>21,914</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	14,775	-	-
Trading	4,044	4,400	3,413
Fundraising and Community Grant Costs	707	-	-
	<u>19,526</u>	<u>4,400</u>	<u>3,413</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>18,775</u>	<u>12,200</u>	<u>18,501</u>

Donations included \$ 5,150 for technology purchased in 2021. A further \$1,000 was given by Dannevirke Lions for any project which the school chooses.

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	75,227	66,700	56,471
Equipment Repairs	1,166	8,500	8,687
Information and Communication Technology	6,694	11,300	11,436
Employee Benefits - Salaries	1,041,156	160,400	1,103,157
Staff Development	22,724	14,500	12,523
Depreciation	20,548	27,080	21,454
	<u>1,167,515</u>	<u>288,480</u>	<u>1,213,728</u>



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,856	5,000	4,715
Board Fees	3,865	5,000	3,735
Board Expenses	2,360	1,000	697
Communication	1,210	1,200	1,029
Consumables	1,080	1,500	1,558
Operating Lease	616	-	1,399
Lunches in Schools	68,937	-	63,078
Other	7,682	9,570	10,823
Employee Benefits - Salaries	80,766	54,300	70,070
Insurance	3,628	3,300	2,779
Service Providers, Contractors and Consultancy	3,000	-	-

178,000	80,870	159,883
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## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Consultancy and Contract Services	36,772	38,400	40,655
Cyclical Maintenance Provision	413	-	413
Grounds	9,420	3,750	4,255
Heat, Light and Water	12,570	12,300	11,008
Rates	1,975	1,860	2,027
Repairs and Maintenance	12,850	2,400	6,202
Use of Land and Buildings	82,000	-	82,000
Security	2,369	1,965	1,707

158,369	60,675	148,267
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The use of land and buildings figure represents 5% 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. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	103,549	287,164	296,047
Cash and cash equivalents for Statement of Cash Flows	103,549	287,164	296,047





## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	17,513	1,692	1,121
Receivables from the Ministry of Education	3,784	-	8,005
Teacher Salaries Grant Receivable	67,352	-	67,281
	<u>88,649</u>	<u>1,692</u>	<u>76,407</u>
Receivables from Exchange Transactions	17,513	1,692	1,121
Receivables from Non-Exchange Transactions	71,136	-	75,286
	<u>88,649</u>	<u>1,692</u>	<u>76,407</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	4,201	1,707	4,282
	<u>4,201</u>	<u>1,707</u>	<u>4,282</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	-	-
Total Investments	<u>200,000</u>	<u>-</u>	<u>-</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Furniture and Equipment	23,960	4,121			(4,539)	23,542
Information and Communication Technology	24,783	15,999			(9,612)	31,170
Textbooks	-				-	-
Leased Assets	12,569	1,705			(6,341)	7,933
Library Resources	449	-			(56)	393
<b>Balance at 31 December 2022</b>	<u>61,761</u>	<u>21,825</u>	<u>-</u>	<u>-</u>	<u>(20,548)</u>	<u>63,038</u>

The net carrying value of Information technology held under a finance lease is \$7,933 (2021: \$12,569)



### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	93,243	(69,699)	23,544	89,121	(65,161)	23,960
Information and Communication Technology	77,120	(45,950)	31,170	61,121	(36,338)	24,783
Textbooks	-	-	-	-	-	-
Leased Assets	34,908	(26,976)	7,932	33,204	(20,635)	12,569
Library Resources	3,247	(2,854)	393	3,247	(2,798)	449
<b>Balance at 31 December</b>	<b>208,518</b>	<b>(145,479)</b>	<b>63,039</b>	<b>186,693</b>	<b>(124,932)</b>	<b>61,761</b>

### 12. Equitable Leasehold Improvements

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the board's interest in capital works assets owned by the proprietor but paid for in whole or in part by the School Board, either from Government funding or from community raised funds.

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 25 years based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor of the closure of the school.

### 13. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	17,931	13,285	12,378
Accruals	7,000	-	4,600
Banking Staffing Overuse	-	-	5,945
Employee Entitlements - Salaries	70,719	8,096	70,312
Employee Entitlements - Leave Accrual	3,426	-	2,184
	<b>99,076</b>	<b>21,381</b>	<b>95,419</b>
Payables for Exchange Transactions	99,076	21,381	89,474
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			5,945
	<b>99,076</b>	<b>21,381</b>	<b>95,419</b>

The carrying value of payables approximates their fair value.



#### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	52,319	52,319	51,906
Increase to the Provision During the Year	413	-	413
Provision at the End of the Year	52,732	52,319	52,319
Cyclical Maintenance - Current	51,493	72,742	51,493
Cyclical Maintenance - Non current	1,239	-	826
	52,732	72,742	52,319

#### 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	8,547	8,433	8,300
Later than One Year and no Later than Five Years	3,430		9,960
Future Finance Charges	(1,533)		(2,084)
	10,444	8,433	16,176
<b>Represented by</b>			
Finance lease liability - Current	7,830	8,433	6,916
Finance lease liability - Non current	2,614		9,260
	10,444	8,433	16,176

#### 16. Related Party Transactions

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

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

The Proprietor of the School (Dannevirke Christian Fellowship) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School 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 School 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'.

The Presiding Member of the Board also provided accounting services to the Board for 2022 for which a payment of \$3,000 was made. No charge was made for this service in 2021.

## 17. Remuneration

### *Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	3,865	3,735
 <i>Leadership Team</i> Remuneration Full-time equivalent members	 133,671 1	 131,942 1
Total key management personnel remuneration	<u>137,536</u>	<u>135,677</u>

There are **8** members of the Board excluding the Principal. The Board had held **8** full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal 1*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120-130
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:

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100-110	2.00	1.00
110-120	1.00	1.00
	<u>3.00</u>	<u>2.00</u>

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



## 18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

## 19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2022, a contingent liability for the school may exist.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board had not entered into contract agreements for capital works.

(Capital commitments at 31 December 2021: Nil)



## (b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) Minimum service charges for a photocopier on a finance lease

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
No later than One Year	1,500	1,500
Later than One Year and No Later than Five Years	250	1,750
	<u>1,750</u>	<u>3,250</u>

The total lease payments incurred during the period were \$1,500 (2021: \$1,500).

## 21. 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

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Cash and Cash Equivalents	103,549	287,164	296,047
Receivables	88,649	1,692	76,407
Investments - Term Deposits	200,000	-	-
Total Financial assets measured at amortised cost	<u>392,198</u>	<u>288,856</u>	<u>372,454</u>

### Financial liabilities measured at amortised cost

Payables	99,076	21,381	95,419
Finance Leases	10,444	8,433	16,175
Total Financial Liabilities Measured at Amortised Cost	<u>109,520</u>	<u>29,814</u>	<u>111,594</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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



# Totara College of Accelerated Learning



## Charter and Annual Report 2022

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### MISSION STATEMENT

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Totara College provides Biblically based, Christian education to assist parents in their God-given task to bring up their children in the "training and guidance of the Lord" so that they may, "serve and love the Lord their God with all their heart, soul, mind and strength."

*Deuteronomy: 6:5*

*Ephesians 6:4*

**Vision:** *Reaching our God given potential: Spiritually, academically, socially, and physically*

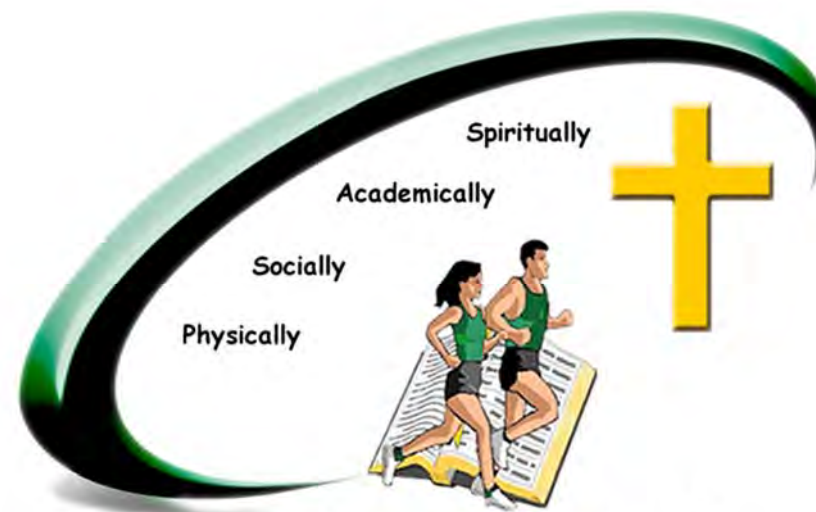
**Motto:** *I press towards the mark ..... Phil 3:14*

Respect

Whakaute

Integrity

Ngakau tapatahi



I press towards the mark...

*Philippians 3:14*

Diligence

Ahuwhenua

Kindness

Atawhai

*Reaching our God given potential:  
Spiritually, academically, socially and physically*



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## VISION (Kaupapa)

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Reaching our God given potential: spiritually, academically, socially, and physically.  
We acknowledge that it is our responsibility to care for the whole person, ‘Manaakitanga’

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## PURPOSE

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Totara College of Accelerated Learning will provide a learning environment:

- which reflects the characteristics of the Kingdom of God: righteousness, joy and peace
  - where we have staff with Christian beliefs and values in keeping with our Special Character
  - where we provide students with a high quality curriculum, resources and facilities
  - which empowers all students and staff to reach excellence in their God given potential, academically, socially, physically and spiritually
  - where parents feel welcomed and can be involved in their children’s education
  - recognised by the wider community as setting exemplary standards of excellence
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## OBJECTIVES

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Totara College of Accelerated Learning is committed to develop and provide:

- a biblically based curriculum, resources and teaching strategies that will effectively deliver a comprehensive and balanced learning programme
  - teaching staff of a high calibre through effective, ongoing, professional development programmes
  - facilities of a high standard, that will provide the learning environment to deliver excellence in curriculum objectives
  - student management strategies that reward and recognise achievement and honour godly character and behaviour
  - effective relationships with parents and the college community through open dialogue and a friendly welcoming school environment
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## CORE VALUES

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The values are an integral part of teaching and learning and daily life at Tōtara College.

- Integrity (Ngakau tapatahi) *“Providing for honest things, not only in the sight of the Lord, but also in the sight of men.” II Corinthians 8:21*
- Kindness (Atawhai) *“And be ye kind one to another, tender hearted forgiving one another, even as God for Christ’s sake hath forgiven you.” Ephesians 4:32*
- Respect (Whataute) *“And we beseech you, brethren, to know them which labour among you, and are over you in the Lord, and admonish you; And to esteem them very highly in love for their work’s sake. And be at peace among yourselves.” I Thessalonians 5:12-13*
- Diligence (Ahuwhenua) *“And whatsoever ye do, do it heartily, as to the Lord, and not unto men.” Colossians 3:23*

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## DESCRIPTION/SPECIAL CHARACTER

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Totara College of Accelerated Learning was established in 1978 as the Dannevirke Christian School, a ministry of the Dannevirke Christian Fellowship. The college changed its name in 1995 and became integrated in November 1996, and continues to be an integral part of the churches ministry.

The college is a Year 1-13, integrated Area School, with a roll capped at 75. The composition of the college represents a wide range of Christian denominations from all socio-economic and ethnic backgrounds and caters for students of varying abilities from special needs to accelerate learners.

Situated on two hectares at the northern boundary of Dannevirke, the college comprises five modern learning centres, computer suite, technology block and hall, library, multi purpose teaching space, an administration block, an adventure playground, sand pit, tennis court, and playing fields.

Totara College of Accelerated Learning teaching and support staff provide quality learning programs tailored to meet individual needs in a low pupil: teacher ratio environment.

The College is governed by a Board committed to ensuring excellence in the education it provides and the Christian values it upholds.

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## PACE

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The Accelerated Christian Education PACE curriculum, including the 60 Character Traits emulated in the life of Christ, is an integral part of our school, and is one of the main tools we use in teaching the New Zealand Curriculum.

The scope and sequence of A.C.E.'s Christian individualised learning programme allows students to move from simple to complex and from concrete to abstract as they progress from Yr1 through to Yr13, using all three levels of the learning process - knowledge, understanding, and wisdom.

The structure and procedures used in the PACE are designed to enable students to moderate and manage their own progress and achievement and also to provide teachers with the tools to maximise the quality and effectiveness of that learning. There is a final mastery test for each PACE, and students must gain a minimum mark of 80% to continue with the next PACE. For secondary students each PACE is linked to the ACE Certificate that they are working towards.

The PACE structure offers one of the most robust moderation and assessment systems available to teachers, and allows for continuous, ongoing review and assessment.

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## REPORTING ON STUDENT ACHIEVEMENT

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Staff will report in writing and plain language to students and their parents on the student's progress and achievement in relation to NZ Curriculum Document twice a year.

The staff will report to the Board:

- How Students are progressing and achieving including by Māori, Pasifika and by gender (where this does not breach an individual's privacy)
- Areas for improvement
- Planned actions for lifting achievement

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## PRODUCTIVE PARTNERSHIPS

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33% of our students identify their ethnicity as of Māori descent. The school embraces New Zealand's cultural diversity and the unique position of the Māori Culture. Totara college recognises its responsibilities toward our Māori learners and all teachers and leaders seek to build sincere relationships through engagement with our Māori community.

We

- recognize the unique position of the Māori culture 'te reo, tikangi' within Aotearoa New Zealand.
- recognise the need to identify and provide for Māori students 'tangata whenunatanga'.
- will track and raise achievement of Māori students.
- will implement individual programmes if required.
- ensure that key areas in Ka Hikitia will be used to consider all avenues of the college.
- will provide Te Reo Māori, Taha and Tikanga Māori instruction.
- endeavour to integrate Te Reo Māori and tikanga into the operation of the school.
- will consult with Māori parents annually.

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## COMMUNITY CONSULTATION

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Community consultation at Totara College, is 'meaningful, respectful partnership between us and our parents, whānau, and communities'. Engagement with school families and the wider local community, helps improve student's academic, health and social experiences. It also brings understanding of the values, aspirations and expectations of the community, not only improving student learning but helping build stronger families and healthier communities.

We consult through:

- Proprietors
- Newsletters
- Family Forums
- Families
- Church
- Staff
- School board

*Reaching our God given potential:  
Spiritually, academically, socially and physically*

# Totara College of Accelerated Learning



## Strategic Plan 2021 - 2023



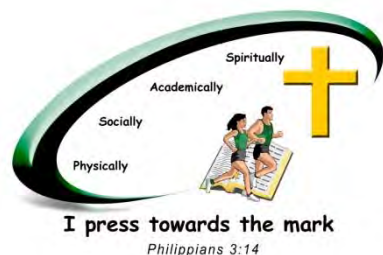
The following strategic objectives have been developed by Totara College Board of Trustees, after consultation with the school community, staff and students.

Strategic Objectives		Priorities 2021-2023
Students' Learning	Improve outcomes for all students - particularly Māori, and children with special needs.	<p>To accelerate progress of students performing below expectations in Math/Writing/Reading.</p> <p>To identify specific targets to meet the needs of students who are in danger of losing learning and effectively provide learning support, with particular focus on students who come from challenging backgrounds.</p> <p>To use 'Internal Evaluation' to guide ongoing improvement.</p> <p>To ensure Māori akonga are tracked and their needs targeted.</p> <p>To reflect NZ cultural diversity by giving effect to Te Tiriti O Waitangi and the unique position of the Māori Culture.</p> <p>To ensure that the school's curriculum offers appropriate pathways for Year 11-13 students to meet their interests, aspirations, and abilities.</p>

<b>Strategic Objectives</b>		<b>Priorities 2021-2023</b>
Students' Learning (continued)	<p>Improve quality of reporting to students, parents, and Board.</p> <p>Review and improve Curriculum Documents.</p> <p>Unite community with the same understanding around our 'Vision' at Totara.</p> <p>Ensure Christian Values are integrated into everything we do - both teaching and learning.</p>	<p>To critique reports and portfolios and make decisions around Primary Reports cards.</p> <p>To strengthen 'Assessment for Learning'.</p> <p>To make sure community is informed of student/school progress and to prioritise consultation with our Māori community.</p> <p>To strengthen staff in Digital Technology Curriculum as this is fully integrated into Totara Curriculum.</p> <p>To review all Curriculum Areas.</p> <p>To ensure all our community is aware of the 'Totara Vision' and to research if all parts of our motto are succeeding.</p> <p>To weave Christian Values into every area of school life.</p> <p>To research Christian Worldview Studies for Year 11-13.</p>
Wellbeing	<p>Ensure Totara is a safe and healthy learning environment.</p> <p>Create a culture where each individual feels valued.</p> <p>Provide Christian Service opportunities.</p> <p>Review Community Engagement.</p>	<p>To review Behaviour Management Policy (including antibullying) and strengthen staff ability to work within it.</p> <p>To review Restorative Justice Practices and strengthen staff ability to work within it.</p> <p>To survey school and school community re anti-bullying culture.</p> <p>To build a community of valuing each other – from staff to students, students to students, staff to parents etc. and vice versa.</p> <p>To actively share with other teachers through our Kāhui Ako.</p> <p>To be involved in the Dannevirke community by using service opportunities to share God's love.</p> <p>To investigate current community consultation processes and develop a plan for future implementation.</p>



# Totara College of Accelerated Learning



## Annual Report 2022



Strategic Objectives	2022 Goal	Actions	Led by	When	Budget	Short Report
<b>Student's Learning</b>						
Wellbeing  Improve quality of reporting to students, parents and Board	<p>Values based learning Restorative practice implementd Behaviour management guidelines formalised</p> <p>To make sure School Board and community are informed of student/school progress and to prioritise consultation with our Māori community</p>	<p>Develop a safe zone for staff to feel supported in building cultural competency. Upskill in Te Reo, tikanga, and tangata whenunatanga. To build up our competency through PLD providers Te Aho o Te Reo. Strengthen connections with Mana Whenua.</p> <p>When informing the Board each semester, we will use the new reporting system, generated from MUSAC Edge. We will inform the parents as to the data at the interview, and in 2 newsletters at the end of each semester.</p>	<p>BH</p> <p>RP</p>	<p>All year</p> <p>PLD Term 3&amp;4</p> <p>Term1</p>	<p>PLD hours covered by MOE</p> <p>N/A</p>	<p>*Improvement Plan to be used for documenting this major goal.</p> <p>MUSAC Edge used to generate Reading, Writing, Math School Board Reports – Feb, July, Nov. School data shared with parents 15<sup>th</sup> August. Interview questions composed and delivered to parents at Parent Interviews on 25<sup>th</sup> May (this was to be on 23<sup>rd</sup> March but due to high school working from home due to teachers with Covid it</p>

Review and improve Curriculum Documents	<p>To strengthen staff in Digital Technology Curriculum as this is fully integrated into Totara Curriculum.</p> <p>To review all Curriculum Areas</p>	<p>Have a questionnaire to give out at the Interviews with some questions especially for our Māori community.</p> <p>To embed Digital Technology into every classroom.</p> <p>To use the Digital Lego as a continuing tool to the technology.</p> <p>To review PE, Reading, Bible Curriculum Areas.</p> <p>To put the Curriculum Documents onto Office 365.</p>	SP          RP	All year          ongoing	\$1000          N/A	<p>was later in the year. Answered collated and shared.</p> <p>LC1 regularly used Digital Lego sets and confidence grew</p> <p>LC2 had 1½ terms using their Digital Lego sets with Elijah Max and Zach Welsh supporting students in their creations.</p> <p>LC3 used the technology room to work on their Digital Lego sets working with Mr Max (more could be done with this class next year)</p> <p>LC4 worked on Digital Technology during Term 1 using the Technology room. Mr Max taught this class.</p> <p>Five new upgraded laptops acquired for student and teacher use.</p> <p>Review Completed in PE only.</p>
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Strategic Objectives	2021 Goal	Actions	Led by	When	Budget	Short Report
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**Student's Learning**

Ensure Christian Values are integrated into everything we do - both teaching and learning.	To weave Christian Values into every area of school life.	Support all staff to embrace the ethos of who we are as a community at Totara – to ensure we all ‘walk-the-talk’. Trial LC3 students and up, taking devotions and work on ensuring Bible Memory is imbedding in school life.	DM	All Year	\$1000	Continually monitoring the Christian character in our lessons.;
Ensure Totara is a safe and healthy learning environment.	To review Behaviour Management Policy (including antibullying) and	Change the Behaviour Management Policy back to having the Principal in charge.	DM	All Year	\$1000	Changed Behaviour Management policy end Term 3.



	strengthen staff ability to work within it.	Have the staff do PD on Restorative Practices.				Staff spent 4hrs on PD with Cath Forster on Restorative Practice. They want to have another session next year.
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Strategic Objectives	2021 Goal	Actions	Led by	When	Budget	Short Report
<b>Wellbeing</b>						
Create a culture where each individual feels valued.	To build a community that values each other – from staff to students, students to students, staff to parents etc. and vice versa.	As a staff we will work with Lauren Parsons, Spectrum Education, on dealing with stress and anxiety plus building resilience and ability to respond. She will also work with students, in particular our senior students, on how to manage feelings, dealing with anxiety, and building resilience.	DM/RP	Term 1&2	LNICCOL PLD Hours	*Improvement Plan to be used for documenting this major goal Had Lauren Parsons 4 afternoons. Excellent She gave us many little things to do to lessen stress. <b>17.5, 23.5, 2.8, 13.9, 22.11.</b> She worked with the whole school and with the Secondary students for 2 afternoons
Provide Christian Service Opportunities.	To be involved in the Dannevirke community by using service opportunities to share God's love.	To provide service opportunities for the School Leaders/Deputy Leaders.	DM	All year	N/A	The Student Leaders were involved with ANZAC service. They led the World Vision 40 hr Famine. They ran the Ball.

Strategic Objectives	2021 Goal	Actions	Led by	When	Budget	Short Report
<b>Organisation</b>						
<p>Strengthen policies and procedures.</p> <p>Value our staff and ensure they have Professional Development.</p>	<p>To research data available for Board reporting either under MUSAC or uniquely Totara made.</p> <p>To ensure that Professional Development opportunities are available to staff.</p>	<p>Ways to report to Board will be researched and with consultation with Board, best fit for Totara will be used.</p> <p>To focus on good staff relationships. To establish a process of pastoral care which is communicated to all staff. Leadership will survey staff for feedback about specific areas of need and possible solutions for managing their workload. Leadership to also survey staff about their areas of strength. To receive PD with Lauren Parsons, Spectrum Education, on dealing with stress and anxiety plus building resilience and ability to respond.</p>	<p>RP</p> <p>DM/RP</p>	<p>Term 1</p> <p>Term 1&amp;2</p>	<p>N/A</p> <p>LNICCOL PLD Hours</p>	<p>Worked with MUSAC Edge and imputed parameters in which to decide 'below', 'met' and 'above'. Decided to split Curriculum Levels into 3 sections – 'Beginning', 'Progressing', and 'Advanced'. Lead Teachers trained in how to make and download graphs that would give our community the data needed. This was shared with Staff, School Board and to families (in an easy format) Feb (shared to March), July and Nov.</p>

## Our reportable goals for 2022

- Reading Progress
- Cultural Competency
- Wellbeing of Staff and Students

### Improvement Plan – Student’s Learning - Reading

**Strategic Goals:** Improve outcomes for all students, particularly Māori, and children with special needs CR

<p><b>CR Annual Goal:</b> To accelerate progress of students performing below expectation in Reading</p>	<p><b>Annual Target:</b> Planned activities for lifting student’s progress and achievement will be based on 2021 data. Totara’s aim for 2022 is that 80% of our students will be working at or above in Reading (end of 2021 69% were working at or above- this does include ORRs students). Partial focus will be on critical thinking and staff PD will focus on this.</p>
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**Baseline data:** end of 2021 69% were working at or above –(this does include ORRs students).

#### Key Improvement Strategies:

What do we have to learn, what will we do, who is responsible

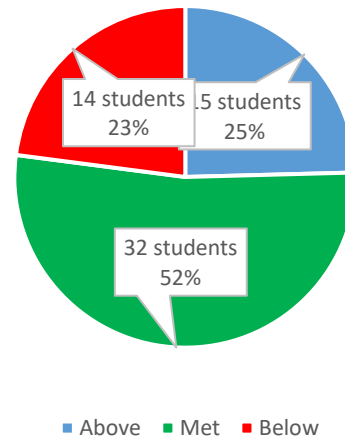
When:	What:	Who	Indicators of Progress: <span style="color: red;">what will we see</span>
Term 2	World Book Day Challenge	All students	Students are challenged to read as many books as possible. Reading lists compiled by students and monitored, encouraged and supported by teachers. Favourite books, authors and genres are identified. Prizes are awarded in assembly to winners in each class. Winners are identified as those who read the most books and those who had increased the number of books they typically read the most.
Term 3	Spelling Bee	LC1-4	Students were given lists of spelling words to learn throughout the term. Each week they had a list of words to learn. Classes held individual spelling tests every week. At the end of the term, a Spelling bee competition was held with all the classes at an assembly.
	Critical Thinking Skills	Staff	We did Staff PD around critical thinking and posted resources online.
Term 4	Author Visit	LC1-3	NZ Author, Jennifer Somerville held presentations with students around the challenges of being an author, writing tips and the importance of recrafting stories. She read some

of her stories, showed her different drafts and all the editing needed. She asked students to look at early drafts and to distinguish between what was central to the story and what was superfluous.

**Monitoring:** Teachers monitored the reading logs for the World Book Day reading challenge and conducted the spelling bee tests in class.

**Resourcing:** Reading Budget

Reading Whole School Data Feb 2023



The goal of 80% at or above was not quite met with 73% of students being at that level. This was a slight improvement over 69% in 2021

### Improvement Plan – Student’s Learning – Cultural Competency

**Strategic Goals:** Improve outcomes for all students, particularly Māori, and children with special needs

**BH Annual Goal:** To reflect NZ cultural diversity by giving effect to Te Tiriti O Waitangi and the unique position of the Māori Culture.

**Annual Target:** Develop a safe zone for staff to feel supported in building cultural competency.  
Upskill in Te Reo, tikanga, and tangata whenunatanga.  
To build up our competency through PLD providers Te Aho o Te Reo  
Strengthen connections with Mana Whenua.

**Baseline data:** 50% of staff in 2021 did not feel they have the knowledge or can teach about our local area’s NZ history.  
45% of Year 4-8 and 70% of Year 9-13 in 2021 do not know the stories about their local area.

#### Key Improvement Strategies:

What do we have to learn, what will we do, who is responsible

When:	What:	Who	Indicators of Progress: <b>what will we see</b>
	Staff involved in PLD through the Kahui ako to strengthen their knowledge of mana whenua history and local tikanga	All staff	Increase in use of local stories through term 1 of 2023 when we begin the refreshed local histories curriculum
<b>Monitoring:</b> All teaching staff attending the kahui ako PLD			
<b>Resourcing:</b> Kahui ako			

Result: all staff were involved in this and feel encouraged to begin using local stories in their teaching of the NZ histories curriculum.

### Improvement Plan – Wellbeing – Staff and Students

**Strategic Goals:** Create a culture where each individual feel's valued **and** To ensure that Professional Development opportunities are available to staff

**DM/RP Annual Goal:** To build a community that values each other – from staff to students, students to students, staff to parents etc. and vice versa **and** To ensure that Professional Development opportunities are available to staff and that appraisal systems are robust.

**Annual Target:**  
To improve student's ability to cope with their 'Big Emotions', and to build resilience.  
To help staff deal with stress and anxiety.  
To build a 'shared' team culture amongst all staff.

**Baseline data:** 14% Year 4-8 and 44% Year 9-13 in 2021 feel they do not learn how to manage their feeling when they are upset or angry.  
28% of full-time staff in 2021 don't not feel they have a healthy work life balance

#### Key Improvement Strategies:

As a staff we will work with Lauren Parsons, Spectrum Education, on dealing with stress and anxiety plus building resilience and the ability to respond. She will also work with students, in particular our senior students, on how to manage feelings, dealing with anxiety, and building resilience.

When:	What:	Who	Indicators of Progress:
17 <sup>th</sup> May	Workshop on 'Dealing with Stress and Anxiety'	All Staff	Teachers, teacher aides and admin staff attended and conversations after showed positive results
23 <sup>rd</sup> May	Workshops on 'Dealing with Big Emotions'	Years 4-6 Years 7-8 Years 9-13	Students involved shared with teacher's areas that helped them. Posters put up in each classroom to remind them of key points.
31 <sup>st</sup> May	Workshop on 'Boosting Resilience'	All Staff	Again, well attended – teachers asked for resources to use with students.
20 <sup>th</sup> June	Workshop on 'Emotional Intelligence Part A' and 'Know yourself'	Years 9-13	Students appreciated handbooks and kept in their desks to refer to
2 <sup>nd</sup> August	Workshop on 'Emotional Intelligence Part B'	Years 9-13	Emotional Card Deck used and given to class teachers to use

<i>2<sup>nd</sup> August</i>	<i>Workshop on 'Emotional Intelligence Part A'</i>	<i>All Staff</i>	<i>Taught how to use Emotional Card Decks</i>
<i>13<sup>th</sup> Sept</i>	<i>Workshop on 'Harness the power of positive thought'</i>	<i>Years 9-13</i>	
<i>13<sup>th</sup> Sept</i>	<i>Workshop on 'Emotional Intelligence Part B' and setting 'Desired Team Culture'</i>	<i>All Staff</i>	<i>Shared 'Desired Team Culture' decided on – Connected, Supported, Inspired, Compassionate, Fun-Loving</i>
<i>22<sup>nd</sup> Nov</i>	<i>Workshop on how to use the created Teacher resources plus focus on actioning the 'Desired Team Culture'</i>	<i>All Staff</i>	<i>School 'Desired Team Culture' worked on and posters made for Staff Room</i>
<b>Monitoring:</b> 23 <sup>rd</sup> May Lauren and Deputy debriefed and Term 2 goals discussed. Resources made for teachers and students on 'Dealing with Big Emotion' (placed on 'sharepoint' for all staff to access.)			
<b>Resourcing:</b> Lauren Parsons Professional Development funded by our Kahui Ako LNICCoL.			

## **Kiwisport Statement for 2022**

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

In 2022, the school received total Kiwisport funding of \$1,145 (excluding GST)

made up as Yrs 1 – 8      \$520

   Yrs 9 – 13      \$625

The funding was spent on equipment for sport and coaching.

## **Statement of Compliance with Employment Policy**

For the year ended 31 December 2022 the Totara College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment agreements of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.