

TAIHAPE AREA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 549

Principal: Michelle Cameron

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Accountant / Service Provider:

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TAIHAPE AREA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Taihape Area School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Jody Byford
Full Name of Presiding Member

Michelle Cameron
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

8 May 2024
Date:

8 May 2024
Date:

Taihape Area School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	4,379,135	3,809,155	4,637,469
Locally Raised Funds	3	140,218	67,800	103,835
Interest		41,437	6,000	9,627
Gain on Sale of Property, Plant and Equipment		504	-	-
Gain on Uncollectable Accounts Receivable		-	-	11,526
Total Revenue		4,561,294	3,882,955	4,762,457
Expense				
Locally Raised Funds	3	88,411	66,000	75,258
Learning Resources	4	2,873,542	2,860,860	2,760,102
Administration	5	614,608	305,029	624,190
Interest		2,782	6,000	4,947
Property	6	726,417	632,229	1,085,002
Loss on Disposal of Property, Plant and Equipment		-	-	2,217
Total Expense		4,305,760	3,870,118	4,551,716
Net Surplus / (Deficit) for the year		255,534	12,837	210,741
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		255,534	12,837	210,741

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

Taihape Area School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,339,715	1,129,382	1,128,974
Total comprehensive revenue and expense for the year		255,534	12,837	210,741
Contributions from / (Distributions to) the Ministry of Education		52,420	-	-
Equity at 31 December		1,647,669	1,142,219	1,339,715
Accumulated comprehensive revenue and expense		1,647,669	1,142,219	1,339,715
Equity at 31 December		1,647,669	1,142,219	1,339,715

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.

Taihape Area School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	312,907	1,028,538	409,424
Accounts Receivable	8	202,982	198,303	213,037
GST Receivable		24,468	17,629	19,022
Prepayments		19,456	14,715	21,188
Inventories	9	16,281	19,878	15,034
Investments	10	1,034,628	-	805,175
Funds Receivable for Capital Works Projects	16	69,247	-	24,605
		<u>1,679,969</u>	<u>1,279,063</u>	<u>1,507,485</u>
Current Liabilities				
Accounts Payable	12	315,188	286,334	323,267
Revenue Received in Advance	13	56,573	26,941	61,865
Finance Lease Liability	14	14,758	17,390	20,367
Funds held in Trust	15	51,262	46,674	45,522
Funds held for Capital Works Projects	16	-	-	117,107
		<u>437,781</u>	<u>377,339</u>	<u>568,128</u>
Working Capital Surplus/(Deficit)		<u>1,242,188</u>	<u>901,724</u>	<u>939,357</u>
Non-current Assets				
Property, Plant and Equipment	11	408,660	270,516	417,276
		<u>408,660</u>	<u>270,516</u>	<u>417,276</u>
Non-current Liabilities				
Finance Lease Liability	14	3,179	30,021	16,918
		<u>3,179</u>	<u>30,021</u>	<u>16,918</u>
Net Assets		<u>1,647,669</u>	<u>1,142,219</u>	<u>1,339,715</u>
Equity		<u>1,647,669</u>	<u>1,142,219</u>	<u>1,339,715</u>

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

Taihape Area School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,341,029	1,177,354	1,234,251
Locally Raised Funds		128,002	67,800	100,092
International Students		1,450	-	-
Goods and Services Tax (net)		(5,446)	-	(1,393)
Payments to Employees		(554,094)	(496,000)	(434,169)
Payments to Suppliers		(682,949)	(612,729)	(564,822)
Interest Paid		(2,782)	(6,000)	(4,947)
Interest Received		41,437	6,000	9,627
Net cash from/(to) Operating Activities		266,647	136,425	338,639
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		504	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(14,957)	-	(84,567)
Purchase of Investments		(229,453)	-	(805,175)
Net cash from/(to) Investing Activities		(243,906)	-	(889,742)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		52,420	-	-
Finance Lease Payments		(14,850)	(21,642)	(16,458)
Funds Administered on Behalf of Other Parties		(156,828)	-	63,230
Net cash from/(to) Financing Activities		(119,258)	(21,642)	46,772
Net increase/(decrease) in cash and cash equivalents		(96,517)	114,783	(504,331)
Cash and cash equivalents at the beginning of the year	7	409,424	913,755	913,755
Cash and cash equivalents at the end of the year	7	312,907	1,028,538	409,424

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 and other notional items 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.

Taihape Area School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 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 .

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 14. Future operating lease commitments are disclosed in note 21b.

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 Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash 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 Uniforms and Farm Account. 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 material.

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-20 years
Buildings	50 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	8 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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.

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. 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 a comparison to recent market transactions.

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.

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 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.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision 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.

t) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,641,177	1,184,434	1,471,798
Teachers' Salaries Grants	2,381,048	2,307,592	2,343,363
Use of Land and Buildings Grants	322,015	317,129	781,051
Other Government Grants	34,895	-	41,257
	<u>4,379,135</u>	<u>3,809,155</u>	<u>4,637,469</u>

The school has opted in to the donations scheme for this year. Total amount received was \$40,071.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	6,821	500	337
Curriculum related Activities - Purchase of goods and servic	11,210	-	9,065
Fees for Extra Curricular Activities	47,464	31,800	44,773
Trading	23,362	15,500	27,951
Fundraising & Community Grants	23,918	-	18,801
International Students	1,450	-	-
School House (gst Exempt)	25,993	20,000	2,908
	<u>140,218</u>	<u>67,800</u>	<u>103,835</u>
Expense			
Extra Curricular Activities Costs	59,346	52,600	49,263
Trading	17,676	3,700	14,025
Fundraising & Community Grant Costs	2,105	-	-
International Student - Other Expenses	182	-	-
School House (gst Exempt)	9,102	9,700	11,970
	<u>88,411</u>	<u>66,000</u>	<u>75,258</u>
<i>Surplus for the year Locally raised funds</i>	<u>51,807</u>	<u>1,800</u>	<u>28,577</u>

During the year the School hosted 0 International students (2022:0)

The school received a grant from the TG Macarthy Trust for \$5,000 which is included in the Fundraising and Community Grants line

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	130,967	118,400	109,654
Library Resources	44,374	48,500	32,932
Employee Benefits - Salaries	2,563,807	2,562,592	2,477,823
Staff Development	21,451	28,000	23,492
Depreciation	77,532	70,000	77,685
S T A R	35,411	33,168	38,267
Extra Curricular Activities	-	200	249
	<u>2,873,542</u>	<u>2,860,860</u>	<u>2,760,102</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	6,479	6,479	6,291
Board Fees	6,490	-	4,660
Board Expenses	6,457	13,000	4,333
Intervention Costs & Expenses	11,000	-	-
Communication	4,426	5,500	4,246
Consumables	2,560	4,000	4,521
Operating Leases	5,676	19,000	16,606
Other	44,660	55,050	53,420
Employee Benefits - Salaries	116,750	105,000	130,131
Insurance	9,260	7,000	8,286
Service Providers, Contractors and Consultancy	18,600	18,000	17,940
Healthy School Lunch Programme	324,412	-	319,026
Ict	57,838	72,000	54,730
	614,608	305,029	624,190

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	16,128	17,100	16,430
Consultancy and Contract Services	20,824	11,000	11,034
Grounds	1,695	2,800	4,060
Heat, Light and Water	155,166	111,700	101,579
Rates	7,883	7,000	6,734
Repairs and Maintenance	48,511	29,500	27,661
Use of Land and Buildings	322,015	317,129	781,051
Employee Benefits - Salaries	154,195	136,000	136,453
	726,417	632,229	1,085,002

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	312,907	1,028,538	409,424
Cash and cash equivalents for Statement of Cash Flows	312,907	1,028,538	409,424

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

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	4,905	797	5,092
Receivables from the Ministry of Education	43	-	3,719
Banking Staffing Underuse	2,276	11,425	8,376
Teacher Salaries Grant Receivable	195,758	186,081	195,850
	<u>202,982</u>	<u>198,303</u>	<u>213,037</u>
Receivables from Exchange Transactions	4,905	797	5,092
Receivables from Non-Exchange Transactions	198,077	197,506	207,945
	<u>202,982</u>	<u>198,303</u>	<u>213,037</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniforms	3,111	4,278	3,554
Farm Account	13,170	15,600	11,480
	<u>16,281</u>	<u>19,878</u>	<u>15,034</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	1,034,628	-	805,175
Total Investments	<u>1,034,628</u>	<u>-</u>	<u>805,175</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	55,450	-	-	-	-	55,450
Buildings	67,840	-	-	-	(2,120)	65,720
Building Improvements	55,221	-	-	-	(5,049)	50,172
Furniture and Equipment	62,025	11,221	-	-	(14,090)	59,156
Information and Communication Technology	73,831	52,419	-	-	(22,678)	103,572
Motor Vehicles	44,370	-	-	-	(7,905)	36,465
Leased Assets	34,420	1,540	-	-	(19,640)	16,320
Library Resources	24,119	3,736	-	-	(6,050)	21,805
Balance at 31 December 2023	417,276	68,916	-	-	(77,532)	408,660

The net carrying value of equipment held under a finance lease is \$16,320 (2022: \$34,420)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	55,450	-	55,450	55,450	-	55,450
Buildings	106,000	(40,280)	65,720	106,000	(38,160)	67,840
Building Improvements	106,077	(55,905)	50,172	106,077	(50,856)	55,221
Furniture and Equipment	598,615	(539,459)	59,156	607,339	(545,315)	62,024
Information and Communication Technology	323,329	(219,757)	103,572	299,126	(225,295)	73,831
Motor Vehicles	111,681	(75,216)	36,465	111,681	(67,310)	44,371
Leased Assets	130,091	(113,771)	16,320	232,905	(198,485)	34,420
Library Resources	276,486	(254,681)	21,805	272,751	(248,632)	24,119
Balance at 31 December	1,707,729	(1,299,069)	408,660	1,791,329	(1,374,053)	417,276

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	43,443	29,181	27,967
Accruals	6,479	4,071	4,194
Employee Entitlements - Salaries	195,758	186,081	195,850
Employee Entitlements - Leave Accrual	69,508	67,001	95,256
	315,188	286,334	323,267
Payables for Exchange Transactions	315,188	286,334	323,267
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	315,188	286,334	323,267

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision For Bad Debts	-	11,526	-
Project Management Funding	34,132	-	45,899
Trust Accounts	16,540	15,415	15,966
Grants in Advance - Minsitry of Education	5,901	-	-
	<u>56,573</u>	<u>26,941</u>	<u>61,865</u>

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	15,726	17,390	23,035
Later than One Year and no Later than Five Years	3,267	30,021	17,885
Future Finance Charges	(1,056)	-	(3,635)
	<u>17,937</u>	<u>47,411</u>	<u>37,285</u>

Represented by

Finance lease liability - Current	14,758	17,390	20,367
Finance lease liability - Non current	3,179	30,021	16,918
	<u>17,937</u>	<u>47,411</u>	<u>37,285</u>

15. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	51,262	46,674	45,522
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>51,262</u>	<u>46,674</u>	<u>45,522</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Heating & Various Works		232279	(3,699)	5,500	(1,801)	-	-
Farm Fencing		233256	172	-	(1,500)	-	(1,328)
Site: Farm Water		233257	(1,044)	-	(1,500)	-	(2,544)
AC Units Rooms 15,20,21 & 23		237040	(350)	-	-	-	(350)
MFC Lighting			(12,774)	-	-	-	(12,774)
Cattleyards & Race		233258	(6,738)	-	(34,232)	-	(40,970)
New Shed to Farm		233259	116,935	-	(128,216)	-	(11,281)
Totals			92,502	5,500	(167,249)	-	(69,247)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(69,247)

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Heating & Various Works		232279	(3,699)	-	-	-	(3,699)
Replacement of Failing Hardware		232248	886	64	(950)	-	-
Farm Fencing		233256	31,275	-	(31,103)	-	172
Site: Farm Water		233257	-	25,847	(26,891)	-	(1,044)
Farm Rationalisation of Existing Shed		235786	-	23,084	(23,084)	-	-
AC Units Rooms 15,20,21 & 23		237040	-	34,201	(34,551)	-	(350)
MFC Lighting			-	-	(12,774)	-	(12,774)
Cattleyards & Race		233258	-	38,640	(45,378)	-	(6,738)
New Shed to Farm		233259	-	129,800	(12,865)	-	116,935
Totals			28,462	251,636	(187,596)	-	92,502

Represented by:

Funds Held on Behalf of the Ministry of Education	117,107
Funds Receivable from the Ministry of Education	(24,605)

17. 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 conditions 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.

Board of Trustees Presiding Member, Karen Meadows is a Director and Shareholder in DK Plumbing Limited. DK Plumbing Limited provided maintenance services to the value of \$6,789.38 (2022: \$3,021.25).

The Deputy Principal Leah Collings is a shareholder in DJ Electrical Limited. DJ Electrical Limited provided maintenance services and equipment to the value of \$6,698.17 (2022: \$22,283.21).

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	6,490	4,660
<i>Leadership Team</i>		
Remuneration	451,825	432,181
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	458,315	436,841

There are 10 members of the Board excluding the Principal. The Board has held 14 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (N/A members) committees that met 7 and N/A times respectively. 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	6.00	1.00
110 - 120	2.00	2.00
130 - 140	1.00	2.00
140 - 150	1.00	-
	10.00	5.00

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

19. 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:

	2023 Actual	2022 Actual
Total	\$27,370	-
Number of People	1	-

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$67,056 (2022:\$253,854) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Farm Fencing	31,275	32,603	-1,328
Site: Farm Water	28,850	28,391	459
AC Units Rooms 15,20,21 & 23	38,001	34,551	3,450
MFC Lighting	0	12,774	-12,774
Cattleyards & Race	83,640	79,610	4,030
New Shed to Farm	214,300	141,081	73,219
Total	396,066	329,010	67,056

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	312,907	1,028,538	409,424
Receivables	202,982	198,303	213,037
Investments - Term Deposits	1,034,628	-	805,175
Total financial assets measured at amortised cost	<u>1,550,517</u>	<u>1,226,841</u>	<u>1,427,636</u>

Financial liabilities measured at amortised cost

Payables	315,188	286,334	323,267
Finance Leases	17,937	47,411	37,285
Total financial liabilities measured at amortised cost	<u>333,125</u>	<u>333,745</u>	<u>360,552</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAIHAPE AREA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Taihape Area School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants 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 20, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 8 May 2024. 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 arise from section 134 of the Education and Training Act 2020.

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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 34, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

David Fraser

David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Taihape Area School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Karen Meadows	Presiding Member	Elected	Jul 2023
Jody Byford	Presiding Member	Elected	May 2025
Craig Dredge	Principal	ex Officio	
Jason Robb	Parent Representative	Elected	May 2025
Jason Peed	Parent Representative	Elected	May 2025
Melissa Lawrence	Parent Representative	Elected	May 2025
Tremaine Gilbert	Parent Representative	Co-opted	Jul 2023
Leah Collings	Staff Representative	Elected	May 2025
John Ashton-Mudgeway	Student Representative	Elected	Sep 2023
Aiden Lamb	Student Representative	Elected	Sep 2024
Dianne Saunders	Other	Appointed	May 2025
Barbara Ball	Other	Appointed	May 2025

Taihape Area School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$4,696 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Taihape Area School 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 contracts 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.

Analysis of Variance Reporting



School Name:	Taihape Area School	School Number:	549
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Cultural Connectedness Analysis report	<ul style="list-style-type: none"> ● All staff will know their learners, their whakapapa, their aspirations ● All staff will continue on their individual professional growth cycle journeys including knowledge of Te Ao Māori, skills in Te Reo, and understanding of tikanga ● All staff will be explicit in our approach to the relevance of Te reo, tikanga, and whakapapa in the planning, teaching and learning, and assessment cycle
Localised Curriculum	<ul style="list-style-type: none"> ● All staff to utilise formative assessment in order to accelerate learners ● All staff will utilise the Learning progression framework ● All staff identify target students (numbers, names, needs)
Working Collaboratively	<ul style="list-style-type: none"> ● All staff will include relevant localised context for learning in their integrated planning ● All staff will use the co designed integrated planning tool

Actions: Cultural Connectedness <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Staff will create a reading journal based on cultural connectedness</p> <p>Staff will complete a Tātaiako self-assessment to identify individual cultural locatedness and possible improvement outcomes (see Tātaiako)</p>	<p>Primary: Have seen some journals, but not all. Time was not allocated to this at meetings, which will be a change made in 2023. Readings were shared regularly from Principal</p> <p>Secondary: No evidence of reading journal used by staff</p> <p>The principal made sure regular readings were available to staff on current Professional Development</p> <p>Primary: Staff completed this assessment, as a team but individually, at the start of the year. PD with Donna Davies</p> <p>Secondary: Staff completed Tātaiako self-assessment</p>	<p>To improve kaiako cultural competency in the classroom</p> <p>To identify areas for cultural improvement</p> <p>Individual staff reflected on where they are at, and what they needed to work on.</p> <p>To ensure growth of cultural connectedness within the Kura</p> <p>For Wairuatanga in identifying where we are at on our journey</p>	<p>Meeting time allocated to sharing journals/readings. The introduction of Interlead will make this easier</p> <p>Using Interlead as a platform for sharing journals in collaboration with mentors / SLT / other staff</p> <p>To review how the year went, what evidence of progression was</p> <p>Incorporated into Interlead</p> <p>Interlead introduction and ongoing support to utilise this well</p> <p>Ongoing Te reo and cultural connectedness PD with Donna</p> <p>Utilise Niho Taniwha as a collaborative reading - with times set aside for discussion</p> <p>Staff have all had review meetings to reflect on goals. New goals to be set for 2023. Review information in Interlead</p>

Staff will develop individual goals regarding cultural connectedness to be included in their growth and development plan

Self assessments were compiled and added to spreadsheet indicating where we are at

Primary:

This was talked about, but cannot be fully evidenced in their personal growth and development plans

Secondary:

Staff had personalised goals with the principal on this aspect

Provide targeted professional learning development – inclusive of Treaty of Waitangi training

No specific Waitangi training

Each staff member was asked to use this to get goals related to cultural competency

PD has been regular with Katie and also through staff that had extra PD running sessions

To ensure all staff are making a concerted effort to improve outcomes

To give staff a focus to work towards

Te Ao Maori built into all 7-10 TIPS programs (Integrated curriculum pathways)

Powhiri built into Middle School camp with pepeha development also

To increase cultural competency for all staff and outcomes for all students

Embed the use of Te reo Māori in everyday teaching and learning, and conversation across the whole school

Staff felt there had been growth in cultural connectedness this year, varying personal degrees but overall growth.

PD with Donna Davies was well received, and supported this goal of our AIP

Niho Taniwha will be explored with Staff next year

Waitangi training

Iwi voice

Te Reo Maori language learning course

Continued PD

Embed the use of Te reo Maori in everyday teaching and learning, and conversation across the whole school

Change from TWH to horizontal forms with explicit support to teachers to increase everyday use of mihi, karakia and waiata

This remains an area of focus, to nurture the growth of all individual staff members in their cultural connectedness

Planning for next year:

The main focus of 2023 will be to upskill all staff in the use of te reo throughout everyday classroom pedagogy and school life. Niho Taniwha resource will be read, discussed, and actioned in classrooms

Actions: Localised Curriculum <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Unpack the NZC change Programme</p> <p>Explore the learning progression framework and the progress and consistency tool</p> <p>Develop a common practice model for the 'TAS tikanga' in assessment for learning</p> <p>All staff identify target students (numbers, names, needs)</p>	<p>Change programme delayed due to covid. Some areas are further ahead than others</p> <p>There has been some discussion around this, with online PD emailed out for some areas</p> <p>Members of SLT have explored these, with PLD at Halcombe School in late Term 4</p> <p>TAS planning tools including course outline and unit planning templates were created collaboratively</p> <p>TAS Unit Plan, and TAS Inquiry Unit Plan were created and used</p> <p>Students identified collaboratively and created a register of target students.</p>	<p>Covid delays</p> <p>To ensure all staff were using similar tool and key areas of planning identified</p> <p>To ensure consistency with planning tools across the kura.</p> <p>Ensuring our tamariki are catered for, at both ends of the scale. Support was put in place: adapted activities/additional support as possible/more teaching time when able/whanau support where possible. Activities scaffolded to ensure students were nurtured for success</p> <p>To ensure that staff are created individualised learning programmes to assist learning for all</p>	<p>Subject specific PD for secondary teachers</p> <p>PACT tool in conjunction with Learning Progressions</p> <p>More focused mahi around these changes, and scaffolding the learning of our tamariki towards achievement</p> <p>This will be a major focus of 2023, unpacking them firstly with a Literacy focus – Reading</p> <p>All staff to use templates in all areas of the school</p> <p>Ensure all staff are using the current template.</p>

<p>Review the use and timeliness of relevant assessment tools</p>	<p>Students identified but no “real” data to show progress collected</p> <p>Staff selected key students from the register. Some TWH and others for subject teachers</p> <p>Staff identified target students, to both support and extend – identified on our shared excel sheet. Some use of IEP’s/IBP’s was evident – but is an area for growth to happen</p> <p>e-asTTle was the only standardised assessment tool utilised (PAT and STAR not used).</p>	<p>Too many assessments were being administered, for no evident teaching purpose</p>	<p>Make the tracking of these students even more visual amongst the team, with regular discussions at meetings for all to support as needed. Look at utilising strengths across the team in certain curriculum areas.</p> <p>Have IEP’s/IBP’s better utilised – another PD session on these would be beneficial.</p> <p>Ensure staff are utilising the reports e-asTTle provide, for planning teaching programmes. This was not evident with all staff this year.</p> <p>Learning Progressions and PACT to become main tool.</p> <p>Having a shared understanding of what tracking and data should look like</p> <p>Develop and use an IEP style template for target students to be incorporated into unit planning</p>
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Planning for next year:

A term 1 collaborative localised curriculum integrated learning programme for NCEA Level 1 with the theme of our Maunga (Tongariro National Park) that incorporates Science/Ag Science, Te Reo Maori, NZ History, Geography, Outdoor Ed

Understanding the Learning Progression Framework and the Progress and Consistency Tool, and then implementing the use of them, will be a major focus for 2023. This will begin with a focus on one learning area – Reading

Actions: Working Collaboratively <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Whole school unit planning Template – shared concept of planning</p> <p>The ‘language’ of our school Vision and Values is spoken and valued by ALL</p> <p>Unit planning that specifically targets and outlines the learning intentions for ALL students including gifted and talented students</p>	<p>Planning template was created collaboratively, developed and is starting to be used across the school</p> <p>Our school Vision, Kete and Values were made ‘visual’ in all spaces. With the use of this language incorporated into classroom programmes</p> <p>Staff using school vision and language and have developed better understanding</p> <p>Unit planning template done but not widely used. ILP template not developed at this stage</p>	<p>To engage kaiako in a consistent approach in planning across teams</p> <p>For consistency</p> <p>To empower the understanding and importance of these. A whole school focus was implemented for our Values:</p> <p>Term 2 – Whanaungatanga</p> <p>Term 3 – Wairuatanga</p> <p>Term 4 - Manaakitanga</p> <p>With PB4L not being a predominant focus over the last couple of years</p>	<p>Ensure all are utilising this template.</p> <p>Requirement that this is the only template used</p> <p>Shared time for unit planning to create integration and to ensure compliance. Also to grow competence amongst ourselves</p> <p>To strengthen the use of our Kete, so tamariki are filling their Kete with knowledge – scaffolded throughout their learning years</p> <p>Create ILP template for use in yrs 11-13</p> <p>Utilise the same wording for our LI’s – Understand / Know / Do</p>

<p>Reinvigorate Inquiry learning: Support student agency and authentic displays of visible learning. TIPS in Secondary to allow shared teaching and planning opportunities</p>	<p>TIPS classes formed and this went very well considering it was a very new concept</p> <p>Inquiry for Years 0-6 was changed from a theme/curriculum area focus to a skills focus</p>	<p>we are needing to re emphasise and re focus our energies</p> <p>A need to develop more consistent diverse learning needs in the classroom</p> <p>To develop explicit skills across the junior years, that will benefit tamariki as they progress through their learning areas</p> <p>To give kaiako more choice within their classrooms, to cater for student voice</p> <p>Increased collaboration of staff. Localised curriculum utilised. Community involvement. Matariki celebrations. School wide hangi. Tuakana/teina opportunities undertaken. Increased engagement in a number of students.</p> <p>Middle School camp went ahead.</p>	<p>Continue to build on collaboration through Thematic/Inquiry models.</p> <p>Matariki Celebration - Hangi and Whanau Day - with activities and showcasing learning.</p> <p>End of Year Hangi - with targeted thank you opportunities and community involvement</p> <p>This was a very positive change, and will continue with this format</p>
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Planning for next year:

The use of our Kete, with consistency, will become embedded within our classes – with the TAS Tikanga adding learning and skills that will build the students Kete as they progress through their learning years. Our LI's will change language, and be embedded within all classes, again as part of our TAS Tikanga – making learning more powerful

Continued development and follow through with Interlead (i.e. coaching, mentoring, accountability)

An inquiry model utilised school wide by kaiako (evident in classroom practice)

Matariki celebration highlight for 2023

Continuation of Integrated curriculum pathways (TiPs) planning, time allocated

Unit planning collaboration and accountability

NZ Curriculum change programme, Numeracy & Literacy planning