

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF TE KURA O TAKARO'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Te Kura o Takaro (the School). The Auditor-General has appointed me, Michael Smit, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 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 the Public Sector - Public Benefit Entity 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 is responsible for the other information. The other information comprises the information included in the Members of the Board, Kiwisport/Statement of Compliance with Employment Policy, Analysis of Variance; and the Statement of Responsibility, but does not include the financial statements and our auditor's report thereon.

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

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

### Independence

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

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

Michael Smit  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand

# TE KURA O TAKARO

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

**School Directory**

**Ministry Number:** 2460

**Principal:** Helena Baker

**School Address:** Brighton Crescent

**School Postal Address:** Brighton Crescent, Highbury, Palmerston North, 4412

**School Phone:** 06 358 1563

**School Email:** [finances@takaro.school.nz](mailto:finances@takaro.school.nz)

**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*



# TE KURA O TAKARO

Annual Report - For the year ended 31 December 2022

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# Te Kura o Takaro

## 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.

Raymond Tipes  
Full Name of Presiding Member

R.T.  
Signature of Presiding Member

29/5/23.  
Date:

Helena Golker  
Full Name of Principal

H.P. Golker  
Signature of Principal

29/05/2023  
Date:

**Te Kura o Takaro**  
**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	3,279,639	3,025,016	3,058,926
Locally Raised Funds	3	44,772	26,400	33,403
Interest Income		8,823	2,000	1,746
Gain on Sale of Property, Plant and Equipment		-	-	301
		<u>3,333,234</u>	<u>3,053,416</u>	<u>3,094,376</u>
<b>Expenses</b>				
Locally Raised Funds	3	51,644	52,500	36,338
Learning Resources	4	2,297,515	2,153,219	2,228,191
Administration	5	425,175	401,452	365,868
Finance		5,778	3,381	4,241
Property	6	404,822	438,467	395,001
		<u>3,184,934</u>	<u>3,049,019</u>	<u>3,029,639</u>
<b>Net Surplus / (Deficit) for the year</b>		148,300	4,397	64,737
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>148,300</u>	<u>4,397</u>	<u>64,737</u>

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



**Te Kura o Takaro**  
**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>		651,608	581,716	559,807
Total comprehensive revenue and expense for the year		148,300	4,397	64,737
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	14,115
Capital Equipment Grant		-	-	12,949
<b>Equity at 31 December</b>		799,908	586,113	651,608
Accumulated comprehensive revenue and expense		799,908	586,113	651,608
<b>Equity at 31 December</b>		799,908	586,113	651,608

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.

**Te Kura o Takaro**  
**Statement of Financial Position**  
As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	554,260	332,384	208,669
Accounts Receivable	8	157,302	97,865	144,519
GST Receivable		-	19,979	42,169
Prepayments		14,600	10,963	18,374
Inventories	9	11,642	9,441	13,308
Investments	10	183,734	179,159	180,973
		923,737	649,791	635,633
<b>Current Liabilities</b>				
GST Payable		8,880	-	-
Accounts Payable	12	194,854	186,643	157,910
Revenue Received in Advance	13	6,457	16,911	8,685
Finance Lease Liability	15	25,933	29,820	23,586
Funds held in Trust	16	7,479	-	-
Funds held for Capital Works Projects	17	112,572	-	52,481
Funds held on behalf of Refugee Funding Cluster	18	69,343	-	-
		425,518	233,374	242,662
<b>Working Capital Surplus/(Deficit)</b>		498,219	416,417	392,971
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	409,363	285,917	343,364
		409,363	285,917	343,364
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	84,514	88,445	71,746
Finance Lease Liability	15	23,160	27,776	12,981
		107,674	116,221	84,727
<b>Net Assets</b>		799,908	586,113	651,608
<b>Equity</b>		799,908	586,113	651,608

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



**Te Kura o Takaro**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,154,714	1,055,813	1,075,553
Locally Raised Funds		44,930	26,400	23,291
Goods and Services Tax (net)		51,049	-	(22,190)
Payments to Employees		(789,282)	(650,130)	(686,805)
Payments to Suppliers		(170,498)	(231,164)	(307,518)
Interest Paid		(5,778)	(3,381)	(4,241)
Interest Received		7,157	2,000	2,426
Net cash from/(to) Operating Activities		292,292	199,538	80,516
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(77,613)	(45,500)	(49,632)
Purchase of Investments		(2,761)	-	(1,814)
Net cash from/(to) Investing Activities		(80,374)	(45,500)	(51,446)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	14,115
Finance Lease Payments		(32,134)	(31,486)	(26,928)
Painting contract payments		-	-	(6,713)
Funds Administered on Behalf of Third Parties		165,807	-	(10,707)
Net cash from/(to) Financing Activities		133,673	(31,486)	(30,233)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>345,591</b>	<b>122,552</b>	<b>(1,163)</b>
Cash and cash equivalents at the beginning of the year	7	208,669	209,832	209,832
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>554,260</b>	<b>332,384</b>	<b>208,669</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.



# Te Kura o Takaro

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Te Kura o Takaro (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 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 23b.

##### *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 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 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	5-50 years
Furniture and Equipment	2-10 years
Information and Communication Technology	3-5 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,420,317	1,279,715	1,323,609
Teachers' Salaries Grants	1,609,015	1,433,787	1,523,294
Use of Land and Buildings Grants	236,399	273,456	203,200
Other Government Grants	13,908	38,058	8,823
	<u>3,279,639</u>	<u>3,025,016</u>	<u>3,058,926</u>

The school has opted in to the donations scheme for this year. Total amount received was \$39,600.

## 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	7,729	-	5,552
Fees for Extra Curricular Activities	1,381	400	3,433
Trading	12,074	25,000	11,884
Fundraising & Community Grants	23,588	1,000	12,534
	<u>44,772</u>	<u>26,400</u>	<u>33,403</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	15,213	15,500	7,335
Trading	31,492	36,000	28,568
Fundraising & Community Grant Costs	4,939	1,000	435
	<u>51,644</u>	<u>52,500</u>	<u>36,338</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(6,872)</u>	<u>(26,100)</u>	<u>(2,935)</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	72,638	76,050	70,603
Library Resources	469	2,500	191
Employee Benefits - Salaries	2,104,934	1,951,721	2,032,492
Staff Development	10,634	26,500	22,902
Depreciation	92,169	66,323	85,023
I C T	11,974	16,125	10,492
Resource Teacher Of Maori	4,098	11,000	3,223
Extra Curricular Activities	599	3,000	3,265
	<u>2,297,515</u>	<u>2,153,219</u>	<u>2,228,191</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,369	4,800	4,504
Board Fees	3,260	3,000	2,580
Board Expenses	9,409	9,500	4,171
Communication	6,362	6,150	6,342
Consumables	14,518	12,250	14,634
Operating Lease	365	-	-
Other	9,324	10,800	9,628
Employee Benefits - Salaries	96,612	74,152	82,403
Insurance	6,996	7,500	6,036
Service Providers, Contractors and Consultancy	12,000	11,340	11,340
Healthy School Lunch Programme	261,960	261,960	224,230
	425,175	401,452	365,868

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	18,092	16,500	16,240
Cyclical Maintenance Provision	12,768	12,767	12,768
Grounds	5,612	15,100	10,254
Heat, Light and Water	19,996	18,800	19,027
Rates	4,737	4,800	4,438
Repairs and Maintenance	5,812	23,500	14,061
Use of Land and Buildings	236,399	273,456	203,200
Security	11,429	10,500	12,211
Employee Benefits - Salaries	83,977	58,044	96,552
Consultancy And Contract Service	6,000	5,000	6,250
	404,822	438,467	395,001

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	554,260	332,384	208,669
Cash and cash equivalents for Statement of Cash Flows	554,260	332,384	208,669

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

Of the \$554,260 Cash and Cash Equivalents \$112,572 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$554,260 Cash and Cash Equivalents \$69,343 is held by the School on behalf of the Refugee Funding cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

### 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	500	7,434
Receivables from the Ministry of Education	27,034	-	12,318
Interest Receivable	1,666	680	-
Teacher Salaries Grant Receivable	128,602	96,685	124,767
	157,302	97,865	144,519
Receivables from Exchange Transactions	1,666	1,180	7,434
Receivables from Non-Exchange Transactions	155,636	96,685	137,085
	157,302	97,865	144,519

### 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Clothing Account	11,642	9,441	13,308
	11,642	9,441	13,308

### 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	183,734	179,159	180,973
Total Investments	183,734	179,159	180,973



## 11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	143,283	26,395	-	-	(8,680)	160,998
Furniture and Equipment	105,180	56,168	-	-	(26,408)	134,940
Information and Communication Technology	56,443	26,597	-	-	(20,367)	62,673
Leased Assets	35,757	48,805	-	-	(35,842)	48,720
Library Resources	2,701	203	-	-	(872)	2,032
<b>Balance at 31 December 2022</b>	<b>343,364</b>	<b>158,168</b>	<b>-</b>	<b>-</b>	<b>(92,169)</b>	<b>409,363</b>

The net carrying value of equipment held under a finance lease is \$48,720 (2021: \$35,757)

### 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 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	231,426	(70,428)	160,998	205,031	(61,748)	143,283
Furniture and Equipment	378,000	(243,060)	134,940	321,832	(216,652)	105,180
Information and Communication Technology	369,277	(306,604)	62,673	342,680	(286,237)	56,443
Leased Assets	160,260	(111,540)	48,720	129,983	(94,226)	35,757
Library Resources	96,358	(94,326)	2,032	96,154	(93,453)	2,701
<b>Balance at 31 December</b>	<b>1,235,321</b>	<b>(825,958)</b>	<b>409,363</b>	<b>1,095,680</b>	<b>(752,316)</b>	<b>343,364</b>

## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	47,239	74,900	17,788
Accruals	4,369	4,373	4,504
Employee Entitlements - Salaries	128,602	96,685	124,767
Employee Entitlements - Leave Accrual	14,644	10,685	10,851
	<b>194,854</b>	<b>186,643</b>	<b>157,910</b>
Payables for Exchange Transactions	194,854	186,643	157,910
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>194,854</b>	<b>186,643</b>	<b>157,910</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue in Advance - Parents	5,092	6,911	8,685
Revenue in Advance - Grants	1,365	10,000	-
	6,457	16,911	8,685

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	71,746	75,678	58,978
Increase to the Provision During the Year	12,768	12,767	12,767
Other Adjustments	-	-	1
Provision at the End of the Year	84,514	88,445	71,746
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	84,514	88,445	71,746
	84,514	88,445	71,746

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

### 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	28,992	29,820	27,136
Later than One Year and no Later than Five Years	24,931	27,776	14,311
Future Finance Charges	(4,830)	-	(4,880)
	49,093	57,596	36,567
<b>Represented by</b>			
Finance lease liability - Current	25,933	29,820	23,586
Finance lease liability - Non current	23,160	27,776	12,981
	49,093	57,596	36,567

### 16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	7,479	-	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	7,479	-	-

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.



### 17. Funds Held (Owed) 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.

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Block 1 Admin Alterations		220591	(24,671)	22,738	1,933	-	-
Special Needs Bathroom		222982	5,626	12,107	(17,733)	-	-
Roofing Project		224497	46,855	15,017	(61,872)	-	-
Playground			(2,950)	-	2,950	-	-
Block 1 West End Alterations		224499	-	-	(2,199)	-	(2,199)
Site Power Upgrade		238770	-	186,145	(73,573)	-	112,572
<b>Totals</b>			<b>24,860</b>	<b>236,007</b>	<b>(150,494)</b>	<b>-</b>	<b>110,373</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	112,572
Funds Receivable from the Ministry of Education	(2,199)

	2021	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Special Needs Modification		222985	22,871	15,770	(38,641)	-	-
Block 1 Admin Alterations		220591	(24,148)	204,645	(205,168)	-	(24,671)
Special Needs Bathroom		222982	-	139,865	(134,239)	-	5,626
Roofing Project		224497	-	161,935	(115,080)	-	46,855
Electrical Upgrade Block 2 & 3		224498	-	84,787	(84,787)	-	-
Playground			-	-	(2,950)	-	(2,950)
<b>Totals</b>			<b>(1,277)</b>	<b>607,002</b>	<b>(580,865)</b>	<b>-</b>	<b>24,860</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	52,481
Funds Receivable from the Ministry of Education	(27,621)

### 18. Funds held on behalf of Refugee Funding Cluster

Te Kura o Takaro is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	166,947	38,058	-
<b>Total funds received</b>	<b>166,947</b>	<b>38,058</b>	<b>-</b>
Funds Spent on Behalf of the Cluster	97,604	38,058	-
Funds remaining	69,343	-	-
<b>Funds Held at Year End</b>	<b>69,343</b>	<b>-</b>	<b>-</b>

## 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,260	2,580
<i>Leadership Team</i>		
Remuneration	721,459	605,581
Full-time equivalent members	6.00	5.11
Total key management personnel remuneration	724,719	608,161

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) that met 8 and 12 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	2.00
110 - 120	1.00	1.00
120 - 130	-	1.00
130 - 140	1.00	-
	4.00	4.00

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

## 21. 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	-	-

## 22. Contingencies

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

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.

### 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.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$141,100 contract for the Block 1 West End Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$2,199 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$188,937 contract for the Site Power Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$186,145 has been received of which \$73,573 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$31,382 contract for the Block 1 Admin Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$204,645 has been received of which \$229,316 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$157,939 contract for the Special Needs Bathroom as agent for the Ministry of Education. This project is fully funded by the Ministry and \$139,865 has been received of which \$134,239 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$179,928 contract for the Roofing Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$161,935 has been received of which \$115,080 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$0 contract for the Playground as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$2,950 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	554,260	332,384	208,669
Receivables	157,302	97,865	144,519
Investments - Term Deposits	183,734	179,159	180,973
Total Financial assets measured at amortised cost	895,296	609,408	534,161

### Financial liabilities measured at amortised cost

Payables	194,854	186,643	157,910
Finance Leases	49,093	57,596	36,567
Total Financial Liabilities Measured at Amortised Cost	243,947	244,239	194,477

## 25. Events After Balance Date

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

## 26. Comparatives

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

## Te Kura o Takaro

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Raymond Tipu	Presiding Member	Elected	Sep 2025
Helena Baker	Principal	ex Officio	
Cheyenne Ratima	Parent Representative	Co-opted	Sep 2025
Kiria Tangaroa	Parent Representative	Co-opted	Sep 2025
Matt Tonga	Parent Representative	Co-opted	Sep 2025
Theresa Vulimailadoni	Parent Representative	Co-opted	Sep 2025
Bruce Ma'auga	Parent Representative	Co-opted	Sep 2025
Josie Woon	Staff Representative	Elected	Sep 2025



## Te Kura o Takaro

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$3,765 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Te Kura o Takaro 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.



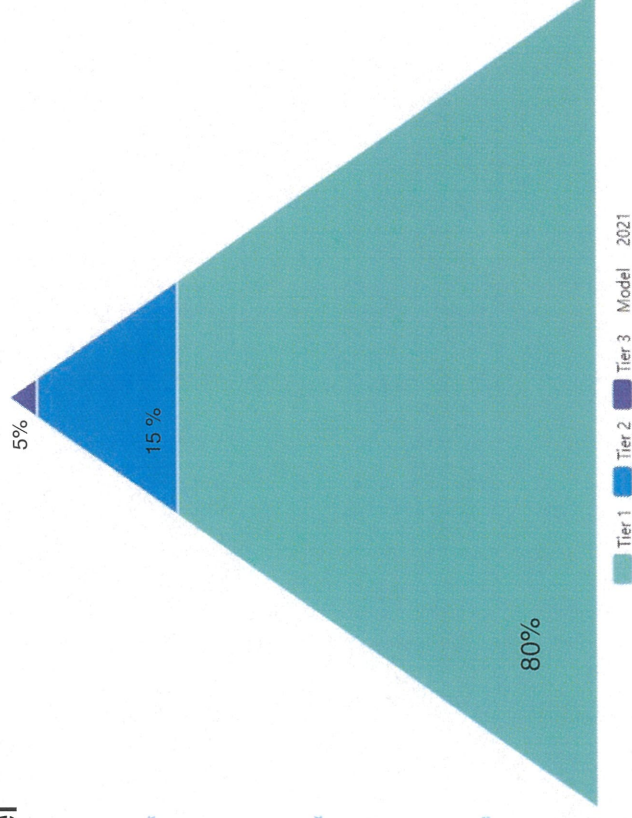
# **Analysis of Variance 2022**

**Te Kura o Takaro 2460  
December 2022**

# Internal Evaluation Timeline

	2022	2023
<b>Curriculum Review</b>	Digital Science/Technology	Marautanga-ā kura Ako Manawa
<b>Emergent Review</b>	Cultural Responsiveness NZ Histories	Cultural Responsiveness ANZ Histories Changes to Reporting - Strategic plan/ Annual plan
<b>Regular Reviews</b>	Linking the Marautanga-a-kura to school improvement plans	ESOL Special needs

## The Tiered Analysis Model



This pyramid indicates the levels we are working towards to improve overall student achievement.

Tier 1 Universal practices that support student achievement in every classroom

Tier 2 Targeted deliberate and direct approaches for specific students or small groups to improve student achievement.

Tier 3 Individualised supports tailored to specific needs and circumstances of students

# Literacy - Writing

## Context for Improvement

To continue to improve our writing data across the school. There is also need for upskilling teacher capability and pedagogy and insuring systems and programmes are in place for new staff.

## Delivery

WTE and The Code delivered through external PLD providers is to continue with all staff so everyone will have regular class modeling, monitoring and feedback.

## Assessment Practices

Regular team moderation and discussion about levels, collaborative planning of programmes that are needs based, through Team leader, Literacy leader and offering Shadow coaching approaches to build capability.

## Record of Achievement Literacy -Writing

School wide data 2021	Mid Year 2022	End Year 2022
Achieving AT/Above	35%	26%
Below	65%	74%

## Migrant Students Literacy - Writing

Migrant Students	Mid Year 2022	End Year 2022
Achieving AT/Above	47%	13% <b>34%</b>
Below	53%	87% <b>66%</b>

## Maori Students Literacy - Writing

Maori Students	Mid Year 2022	End Year 2022
Achieving AT/Above	29%	27%
Below	71%	73%

We have rolled out the Write That Essay Online Tool to our Year 5-8 students as well as giving all staff access to this as a teaching tool at all levels. This has enabled them to access an amazing tool that supports flipped learning and empowering students agency.

## **External factors that have affected acceleration**

- In Term 2 we had 2 new teachers start so then it was upskilling as well as teaching them our Write that Essay programme.

## **Outcomes for learners**

- Seeing themselves as writers from the first day of school
- Retention of knowledge over time and then used in application
- Knowing what their goals are and developing student agency - Writers voice

## **Outcomes for teachers**

- Structured approach to teaching based on sound research - Write that Essay, Decodable teaching
- Increased pedagogical knowledge of structured language teaching
- The use of authentic data tools -Before and after analysis WTE



# Where to next ?

What improvement actions should emerge?

- The Literacy Marau Team inquiry looked at - What is happening across the school, checking new staff are trained in structured literacy, classroom observations and tightening up our processes and systems
- Write That Essay (WTE) and Structured Literacy Observations across the schools done by the Marau Team
- All staff will finish Write That Essay (WTE) PLD in April 2023.
- Structured Literacy coaching sessions with existing staff and modelling sessions has begun.
- New staff will be put through a course with Liz Kane when available
- Moderation has begun and this will continue through the year.
- Regular writing moderations in teams and staff using out writing matrix/ OTJ and the WTE Aspirational Writing Goal.

# Mathematics/ ALiM

## Context for Improvement

Our mathematics data has been continuously low, so our vision is to improve the students mathematical literacy, improve teacher capabilities in mathematics delivery and curriculum knowledge, as well as accelerated learning for students through the support of an accelerating learning in maths programme.

## Delivery

ALiM-Group acceleration within classes to boost student achievement levels by moving through to Tier 1 (At or Above)

Number sense/Rich learning tasks for higher order thinking to form the basis of Math teaching within classrooms with Math Talk Moves schoolwide.

## Assessment Practices

JAM, GLoSS, Disposition data, OTJ's -Mathematics team will evaluate assessment tools being used and whether or not they are useful -In particular how we are forming our OTJ's and the moderation of these.

## Record of Achievement Mathematics

School wide data comparison	Mid Year 2022	End Year 2022
Achieving AT/Above	52%	32%
Below/Well Below	48%	69%

## Migrant Students Mathematics

Migrant Students	Mid Year 2022	End Year 2022
Achieving AT/Above	52%	21%
Below/Well Below	49%	79%

## Maori Students Mathematics

Maori Students	Mid Year 2022	End Year 2022
Achieving AT/Above	49%	34%
Below/Well Below	51%	66%

We are still using the Acceleration Learning in Maths programme to support our target students and to help increase mathematical thinking and communication for all students. Our data for the end of year is showing really low in all groups.

## **Outcomes for learners**

- Increased achievement outcomes as a result better attitudes toward mathematics
- Able to talk about mathematical concepts in a group or individually
- Can explain their thinking, not just give an answer
- Improvement in number sense

## **Outcomes for teachers**

- Ability to use a range of data to inform where student is at and where to next
- A range of resources to use in their math planning
- Collaboration around planning and rich tasks
- Less teacher talk, more action from students

## **Where to next ?** What improvement actions should emerge?

- PLD required in maths moderation and knowledge of the curriculum from Level 1-4
- Strengthen teacher practice through peer observations in order to build ideas of what good practice looks like, and what teachers could implement in their classes
- Audit classroom to see if equipment is needed and where
- Support with Literacy in Maths/ Te Reo Pangarau
- All teams to have target students and have learning plans in place for them (intervention sprint - 1 goal checked over 2 weeks)
- Teams to regularly be discussion target students and plans and setting new goals if need be.
- Disposition assessment to become schoolwide and regular conversations about how to use this data in planning.
- Front Loading for lower students

# Pangarau/ ALiM

## Context for Improvement

Our Pangarau data has been low these past few years. Our vision is to improve the students mathematical literacy, improve teacher capabilities in mathematics delivery and curriculum knowledge, as well as accelerated learning for students through the support of an accelerating learning in maths programme.

## Delivery

- Ongoing focus on explicit and repetitive teaching in Te Poutama Tau in both strategy and knowledge through the strands.
- Focused on explicit teaching of Literacy in Maths to support students understanding of the problems presented to them and also just learning new kupu about the whenu.
- Continue with whole class teaching and small group teaching.
- Ongoing support from ALiM for targeted student across the whole school
- Ensuring that we are teaching lots of mathematical games to introduce a new concept and to make it exciting for the children.
- Ensuring that we continuously link maths to real life experiences so the students can make a connection to their own lives.

## Assessment Practices

Ujui Aromatawai Tōmua (JAM), Rautaki Tau (GLoSS), Ngā Waiaro (Disposition), OTJ's

## Record of Achievement Pangarau

Te Reo Putahi	Mid Year 2022	End Year 2022
Achieving AT/Above	54%	65%
Well Below/ Below	46%	35%



## **Outcomes for learners**

- There are increased achievement outcomes but are **not visible in the data** due to multiple sub-levels within each level **and** also the change in students attitudes toward mathematics
- Able to talk about mathematical concepts in a group or individually
- Beginning to understand more word problems in Māori and can explain their thinking not just giving an answer.
- Students more excited and willing to join in Maths

## **Outcomes for teachers**

- Ability to use a range of data to inform where student is at.
- Using Disposition Matrix to assess students attitude towards Māths.
- A range of resources to use in their math planning and using Strand
- Collaboration around planning and rich tasks
- Less teacher talk, more action from students

# Where to next ?

## What improvement actions should emerge?

- We will continue to ensure that our programme provides revision for Te Poutama Tau supported by materials and games. Ensure that we are linking real life situations when necessary to our daily maths lesson to give it an authentic appeal.
- We will also provide support for our targeted student through an individual learning plan (Intervention sprint - short goals over 2 weeks)
- Ongoing focus on explicit and repetitive teaching in Te Poutama Tau in both strategy and knowledge through the strands.
- Focused on explicit teaching of Literacy in Maths to support students understanding of the problems presented to them and also just learning new kupu about the whenu.
- Continue with whole class teaching and small group teaching.
- Ensuring that we are teaching lots of mathematical games to introduce a new concept and to make it exciting for the children.

# REO-Ā-WAHA

## Context for Improvement

Our Reo-ā-waha data is still tracking low in the data, however, the outcomes is currently noticeable within the classrooms but not at the higher reporting levels. Our vision is to continue increasing the students usage of Te Reo Māori in the classroom through implementing vocabulary strategies, kaupapa based learning and focusing teacher capabilities in delivering those strategies. However, there are currently improvements in sublevels within each of the taumata (level) which will not permeate through into reporting currently.

## Delivery

Whole class teaching of new sentence structures and or communicative tasks in Te Reo to further develop knowledge in putting words together.

- Using Te Ipu Kōrero, He Reo Tupu, He Reo Ora resources, Kōrerorero, Takapiringa and teacher reo.
- Integrated learning through kaupapa based learning to increase engagement and motivation, therefore scaffolding and building students vocabulary.
- We use tuakana-teina activities and games, classroom reward system to encourage tamariki to use Te Reo Māori. Create simple and challenging language tasks and games to keep the children engaged and motivated to learn Te Reo Māori.
- We have also included are rahui time in the first part of our day where Māori is the only language spoken.

## Assessment Practices

Reo-ā-waha School Matrix, Aromatawai reo ā-waha (Kia tere tonu and Kōrerotia) and OTJ on how well the students are conversing in class in Te Reo Māori.

## Record of Achievement - Reo-a-waha

	Waenganui 2022	Mutunga Tau 2022
Achieving 'At' or 'Above' Tier 1	25%	49%
Achieving 'Below' Tier 2	75%	51%

## Outcomes for learners

- Majority of the students made some movement forward but not visible in the data due to multiple sub-levels within each level.
- Most students can understand most of the classroom instructions and some basic structures.
- Most students can say simple sentences correctly and are able to ask simple question to help with their daily tasks..
- Majority of the students are now able to follow tikanga eg: karakia, mihimihi, waiata, pitomata etc.

## Outcomes for teachers

- Ability to use a range of data to inform where student is at.
- Using a range of resources
- Collaboration on tasks.
- Rahui time in the classroom.

## Where to next ? What improvement actions should emerge?

- Ongoing implementation of Te Reo Strategy for example: Auditory memory activities *He aha kei roto i te kapata a kui etc*
- Ongoing PLD through Kia Ata Mai to enhance kaiako teaching strategies and capabilities.
- Network with Kia Ata Mai provider for extra assistance and supporting resources.
- Extend rahui within the classroom as students become more confident in Te Reo Māori.
- Plan EOTC activities that support kaupapa throughout the year that provide experiences for tamariki further extending their vocabulary.
- Encouraging whanau to participate in their child's/children's learning, Encourage whanau to attend whanau hui and haerenga for tamariki.
- Six monthly re-assessments, review and revision on teaching practices.

# Pānui

## Context for Improvement

Our vision is to continue to improve our Pānui data within our syndicate by using The Code (Mahi by Mahi Maori Version) to improve the students Phonological Awareness and to increase the students decoding ability. We have also used our Reo-a-waha time to strengthen the students reading and comprehension skills through implementing vocabulary strategies, sentences structures and following simple instructions.

## Delivery

The code (Mahi by Mahi Maori Version) is delivered daily in our Junior classroom and for those identified to have gaps or need strengthening in their phonological awareness in the senior classes. This is done in small target groups for the seniors and ability groups according to the Kaupae they are working on for the junior class.

Panui is delivered in small groups for the senior classes according to their ability levels and for the target students, they stay on the Code.

## Assessment Practices

Tāutu Reta, Pānui Haere and OTJ on how well the students are decoding in class in Te Reo Māori.

## Record of Achievement - Pānui

	Waenganui	End Year 2022
Achieving 'At' or 'Above' Tier 1	60%	65%
Achieving 'Below' Tier 2	40%	35%

## Outcomes for learners

- Majority of the students have made progress. .
- Most students can decode simple words and sentences.
- Some are still using syllabification when reading.
- Majority of the students are still working on comprehension. .

## Outcomes for teachers

- Moving from just purely decode to reading for understanding.
- Movement for all students towards reading for enjoyment.

## **Where to next ?** What improvement actions should emerge?

- Continuous use of the The Code (Mahi by Mahi) in the junior classroom and target students in the senior classes.
- Extensions- Moving from the pānui to tuhituhi. Using prompts or structures from panui to tuhituhi.
- To move the students working Just Below to At standard according to the Marau o Aotearoa by the end of the year.
- Encouraging whanau to participate in their child's/children's learning especially reading in the home.