

TAMAHERE MODEL COUNTRY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1976
Principal:	Waveney Parker
School Address:	37 Devine Road, Tamahere
School Postal Address:	Devine Road RD 3, Hamilton, 3283
School Phone:	07 856 9238
School Email:	reception@tamahere.school.nz

Accountant / Service Provider:

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TAMAHERE MODEL COUNTRY SCHOOL

Annual Report - For the year ended 31 December 2022

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Tamahere Model Country School

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.

Owen Francis Tyrrell Culliney
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

3 April 2024
Date:

J. W. A. [Signature]
Full Name of Principal

Joan Waverney Anne Baker
Signature of Principal

03 - 04 - 2024
Date:

Tamahere Model Country School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,193,604	3,257,867	3,341,286
Locally Raised Funds	3	331,794	393,652	354,432
Interest Income		3,855	500	513
		<u>3,529,253</u>	<u>3,652,019</u>	<u>3,696,231</u>
Expenses				
Locally Raised Funds	3	138,261	119,735	111,993
Learning Resources	4	2,511,450	2,652,815	2,636,423
Administration	5	254,167	263,778	242,962
Finance		1,295	-	1,696
Property	6	606,707	647,068	593,761
Loss on Disposal of Property, Plant and Equipment	10	-	-	47,226
		<u>3,511,880</u>	<u>3,683,396</u>	<u>3,634,061</u>
Net Surplus / (Deficit) for the year		17,373	(31,377)	62,170
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>17,373</u>	<u>(31,377)</u>	<u>62,170</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.

Tamahere Model Country School
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2022

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	1,579,498	962,288	1,493,578
Total comprehensive revenue and expense for the year	17,373	(31,377)	62,170
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	11,697	-	23,750
Equity at 31 December	1,608,568	930,911	1,579,498
Accumulated comprehensive revenue and expense	1,608,568	930,911	1,579,498
Equity at 31 December	1,608,568	930,911	1,579,498

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.

Tamahere Model Country School Statement of Financial Position As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	775,876	794,860	432,378
Accounts Receivable	8	203,341	126,560	283,408
GST Receivable		280	17,441	27,314
Prepayments		3,777	20,812	1,004
Inventories	9	69,650	3,454	73,998
		1,053,736	963,127	818,914
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	11	350,638	154,096	311,376
Borrowings	12	10,098	-	10,098
Revenue Received in Advance	13	70,465	90	41,950
Provision for Cyclical Maintenance	14	9,731	-	59,235
Finance Lease Liability	15	9,066	19,759	9,527
Funds held for Capital Works Projects	16	278,275	-	64,485
		728,273	173,945	496,671
Working Capital Surplus/(Deficit)		325,463	789,182	322,243
Non-current Assets				
Property, Plant and Equipment	10	1,333,349	222,566	1,305,177
		1,333,349	222,566	1,305,177
Non-current Liabilities				
Borrowings - Due beyond one year	12	17,672	-	27,770
Provision for Cyclical Maintenance	14	23,954	63,330	15,970
Finance Lease Liability	15	8,618	17,507	4,182
		50,244	80,837	47,922
Net Assets		1,608,568	930,911	1,579,498
Equity		1,608,568	930,911	1,579,498

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

Tamahere Model Country School Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		658,593	678,666	732,128
Locally Raised Funds		349,483	393,652	363,430
International Students		2,632	-	-
Goods and Services Tax (net)		126,400	-	(14,649)
Payments to Employees		(432,159)	(340,714)	(442,457)
Payments to Suppliers		(481,604)	(337,891)	(464,403)
Interest Paid		(1,295)	-	(1,696)
Interest Received		3,855	500	513
Net cash from/(to) Operating Activities		225,905	394,213	172,866
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(102,248)	(5,000)	(142,301)
Net cash from/(to) Investing Activities		(102,248)	(5,000)	(142,301)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,697	-	23,750
Finance Lease Payments		(5,646)	(12,000)	(5,756)
Funds Administered on Behalf of Third Parties		213,790	-	17,255
Net cash from/(to) Financing Activities		219,841	(12,000)	35,249
Net increase/(decrease) in cash and cash equivalents		343,498	377,213	65,814
Cash and cash equivalents at the beginning of the year	7	432,378	417,647	366,564
Cash and cash equivalents at the end of the year	7	775,876	794,860	432,378

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.

Tamahere Model Country School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Tamahere Model Country 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 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 10.

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 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 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	40 years
Furniture and Equipment	10 years
Information and Communication Technology	3 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	744,109	678,666	757,529
Teachers' Salaries Grants	2,127,630	2,186,154	2,291,195
Use of Land and Buildings Grants	321,865	393,047	292,562
	3,193,604	3,257,867	3,341,286

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	117,590	173,700	163,569
Fees for Extra Curricular Activities	30,755	13,452	26,900
Trading	47,546	46,000	42,678
Fundraising & Community Grants	7,714	7,700	12,468
Other Revenue	23,500	25,600	20,425
International Students	2,632	-	-
Asc / Bsc	102,057	127,200	88,392
	331,794	393,652	354,432
Expenses			
Extra Curricular Activities Costs	6,534	343	1,334
Trading	50,285	23,500	35,444
Fundraising & Community Grant Costs	-	-	251
International Students - Other Expenses	-	-	622
Asc / Bsc	81,442	95,892	74,342
	138,261	119,735	111,993
<i>Surplus for the year Locally raised funds</i>	193,533	273,917	242,439

During the year the School hosted 0 International students (2021:0)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	58,653	62,018	62,683
Library Resources	1,847	2,000	2,422
Employee Benefits - Salaries	2,329,337	2,474,987	2,453,010
Staff Development	15,034	19,970	12,403
Depreciation	88,228	65,000	79,003
Information Communication Technology	18,351	28,840	26,902
	2,511,450	2,652,815	2,636,423

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,151	5,973	6,191
Board Fees	4,526	5,150	4,450
Board Expenses	6,840	4,200	3,635
Communication	3,990	6,400	4,098
Consumables	20,288	4,500	28,915
Other	27,622	220,183	22,627
Employee Benefits - Salaries	167,555	750	162,629
Insurance	13,695	13,222	8,517
Service Providers, Contractors and Consultancy	3,500	3,400	1,900
	254,167	263,778	242,962

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	13,462	11,100	13,331
Cyclical Maintenance Provision	13,555	16,560	10,771
Grounds	23,857	16,600	40,082
Heat, Light and Water	48,892	46,720	49,905
Rates	304	1,000	262
Repairs and Maintenance	38,979	43,782	61,857
Use of Land and Buildings	321,865	393,047	292,562
Security	8,685	8,248	7,514
Employee Benefits - Salaries	64,999	51,131	61,060
Contractors	72,109	58,880	56,417
	606,707	647,068	593,761

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	775,876	794,860	432,378
Cash and cash equivalents for Statement of Cash Flows	775,876	794,860	432,378

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

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	35,135	10,574	75,655
Receivables from the Ministry of Education	-	-	(55,166)
Banking Staffing Underuse	-	-	74,300
Teacher Salaries Grant Receivable	168,206	115,986	188,619
	<u>203,341</u>	<u>126,560</u>	<u>283,408</u>
Receivables from Exchange Transactions	207,635	10,574	75,655
Receivables from Non-Exchange Transactions	168,206	115,986	207,753
	<u>375,841</u>	<u>126,560</u>	<u>283,408</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,024	3,454	980
Uniforms	68,626	-	73,018
	<u>69,650</u>	<u>3,454</u>	<u>73,998</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	162,385	-	-	-	-	162,385
Building Improvements	895,023	4,356	-	-	(31,182)	868,196
Furniture and Equipment	210,260	87,287	-	-	(40,389)	257,158
Information and Communication Technology	4,158	2,482	-	-	(2,404)	4,237
Leased Assets	10,684	16,311	-	-	(10,686)	16,309
Library Resources	22,667	5,964	-	-	(3,567)	25,064
Balance at 31 December 2022	1,305,177	116,400	-	-	(88,228)	1,333,349

The net carrying value of equipment held under a finance lease is \$16,309 (2021: \$10,684)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	162,385	-	162,385	162,385	-	162,385
Building Improvements	1,142,319	(274,123)	868,196	1,137,964	(242,941)	895,023
Furniture and Equipment	815,248	(558,090)	257,158	727,961	(517,701)	210,260
Information and Communication Technology	243,275	(239,038)	4,237	240,793	(236,635)	4,158
Leased Assets	46,907	(30,598)	16,309	30,596	(19,912)	10,684
Library Resources	154,162	(129,098)	25,064	148,198	(125,531)	22,667
Balance at 31 December	2,564,296	(1,230,947)	1,333,349	2,447,897	(1,142,720)	1,305,177

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	164,764	28,135	109,321
Accruals	9,801	5,400	7,672
Banking Staffing Overuse	2,473	-	-
Employee Entitlements - Salaries	168,206	115,986	188,619
Employee Entitlements - Leave Accrual	5,394	4,575	5,764
	<u>350,638</u>	<u>154,096</u>	<u>311,376</u>
Payables for Exchange Transactions	350,638	154,096	311,376
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>350,638</u>	<u>154,096</u>	<u>311,376</u>

The carrying value of payables approximates their fair value.

12. Borrowings

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Loans due in one year	10,098	-	10,098
Loans due after one year	17,672	-	27,770
	<u>27,770</u>	<u>-</u>	<u>37,868</u>

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income Received in Advance	70,465	90	41,950
	<u>70,465</u>	<u>90</u>	<u>41,950</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	75,205	46,770	64,434
Increase to the Provision During the Year	15,782	16,560	75,205
Use of the Provision During the Year	(57,806)	-	-
Other Adjustments	504	-	(64,434)
Provision at the End of the Year	33,685	63,330	75,205
Cyclical Maintenance - Current	9,731	-	59,235
Cyclical Maintenance - Non current	23,954	63,330	15,970
	33,685	63,330	75,205

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. 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	10,340	19,759	10,340
Later than One Year and no Later than Five Years	9,405	17,507	4,385
Future Finance Charges	(2,061)	-	(1,016)
	17,684	37,266	13,709
Represented by			
Finance lease liability - Current	9,066	19,759	9,527
Finance lease liability - Non current	8,618	17,507	4,182
	17,684	37,266	13,709

16. 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 \$
Paving and Decking Replacement			(812)	40,000	(40,000)	-	(812)
Consultancy		230187	64,485	-	(35,591)	-	28,894
MoE 5YA - Interior Upgrade		223440	-	400,000	(150,619)	-	249,381
Totals			63,673	440,000	(226,210)	-	277,463

Represented by:

Funds Held on Behalf of the Ministry of Education	278,275
Funds Receivable from the Ministry of Education	(812)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Paving and Decking Replacement			17,524	830	(19,166)	-	(812)
Consultancy		230187	28,894	42,725	(7,134)	-	64,485
MOE Carpet & Vinyl		223440	-	7,575	(7,575)	-	-
Joinery Replacement			-	111,184	(111,184)	-	-
Totals			46,418	162,314	(145,059)	-	63,673

Represented by:

Funds Held on Behalf of the Ministry of Education	64,485
Funds Receivable from the Ministry of Education	(812)

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.

18. 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	4,526	4,450
<i>Leadership Team</i> Remuneration	398,443	395,606
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	402,969	400,056

There are 9 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (5 members) that met 4 and 9 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	150 - 160	150 - 160
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	4.00	4.00
110 - 120	1.00	2.00
120 - 130	1.00	0.00
	6.00	6.00

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:

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

20. 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.

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.

21. Commitments

(a) Capital Commitments

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

\$71,619 contract for the Consultancy as agent for the Ministry of Education. This project is fully funded by the Ministry and \$71,619 has been received of which \$42,725 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$550,000 contract for the MoE 5YA - Interior Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$550,000 has been received of which \$150,619 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$71,619 contract for the Consultancy as agent for the Ministry of Education. This project is fully funded by the Ministry and \$71,619 has been received of which \$7,134 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).

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	775,876	794,860	432,378
Receivables	203,341	126,560	283,408
Investments - Term Deposits	-	-	-
Borrowings	27,770	-	37,868
Total Financial assets measured at amortised cost	<u>1,006,987</u>	<u>921,420</u>	<u>753,654</u>

Financial liabilities measured at amortised cost

Payables	350,638	154,096	311,376
Finance Leases	17,684	37,266	13,709
Total Financial Liabilities Measured at Amortised Cost	<u>396,092</u>	<u>191,362</u>	<u>362,953</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.

25. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 87 of the Education Act 1989, as the Board were unable to provide their draft financial statements to their auditors by 31 March 2023.

26. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2023. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

27. Note for Correction of Prior Period Errors

During the preparation of the financial statements it was identified that the staffing banking position for 2021 was incorrectly recorded as a liability of \$74,300 when it should have been an asset of \$74,300. This increased government grant revenue by \$148,600 and increased net assets by \$148,600

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAMAHERE MODEL COUNTRY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 9 April 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, 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 arise 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 Report, Kiwisport / Statement of Compliance with Employment Policy statement and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Paul Walker
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hastings, New Zealand

Tamahere Model Country School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Owen Culliney	Presiding Member	Elected	Sep 2025
Waveney Parker	Principal	ex Officio	
Buddy Annals	Parent Representative	Elected	Sep 2025
Fraser Hodgson	Parent Representative	Elected	Sep 2025
Liz Donovan	Parent Representative	Elected	Nov 2023
David Palmer	Parent Representative	Elected	Nov 2023
Jim Mercer	Parent Representative	Elected	Nov 2023
Hilary van de Molen	Parent Representative	Elected	Sep 2025
Sharon Calvert	Parent Representative	Elected	Nov 2023
Annette Howard	Staff Representative	Elected	Sep 2025

Tamahere Model Country School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5,918 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tamahere Model Country 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.

2022 Analysis of Variance

<u>School Name:</u>	<u>School Number:</u>	Tamahere Model Country School	1976
<u>Strategic Aim:</u>	<p>Strategic goal: To build student capability, achievement, resilience and cultural connectedness. <i>Kia maia, kia manaaki, kia kotahi. Kia maia, kia manaaki, kia kotahi.</i></p>		
<u>Annual Aim:</u>	<p style="background-color: #92d050;">Priority Areas for Improving Student Achievement</p> <ul style="list-style-type: none"> ● To raise overall achievement in Literacy and Numeracy and all learning areas at Tamahere Model Country School. ● To build staff capability and sustainability through living our Vision. ● Supporting students and teachers to make 'good' learning possible. ● To build and grow our vision and nurture a healthy school culture. ● To build student capability, achievement, resilience and collaboration & cultural responsibility. <i>Kia maia, kia manaaki, kia kotahi.</i> 		
<u>Target:</u>	<p>Target for improving student achievement Our overarching target is to move all children on the target list more than ½ a curriculum level in one year, or to AT by the end of the year.</p> <p><u>Year 1- 21</u> students in this cohort who are Below or Well Below. <u>Year 2- 28</u> students in this cohort who are Below or Well Below. <u>Year 3- 13</u> students in this cohort who are Below or Well Below. <u>Year 4- 14</u> students in this cohort who are Below or Well Below. <u>Year 5- 6</u> students in this cohort who are Below or Well Below. <u>Year 6- 6</u> students in this cohort who are Below or Well Below.</p> <p>In total including 18 Maori students, there are 88 target students in READING.</p> <p>Reading Maori Target 2022 There are 18 students we are targeting who are Maori. The target for these students is the same as the target for all students. These students are included in the main totals.</p> <p><u>Year One- 4</u> <u>Year Two- 6</u> <u>Year Three- 3</u> <u>Year Four- 4</u></p>		

Year Five- 0
Year Six- 1

Writing 2022

Target for improving student achievement

Our overarching target is to move all children on the target list more than ½ a curriculum level in one year, or to AT by the end of the year.

Year 1 - 14 students in this cohort who are Below or Well Below.

Year 2- 26 students in this cohort who are Below or Well Below.

Year 3- 21 students in this cohort who are Below or Well Below.

Year 4 – 27 students in this cohort who are Below or Well Below.

Year 5 – 13 students in this cohort who are Below or Well Below.

Year 6- 19 students in this cohort who are Below or Well Below.

In total including 18 Maori students, there are 120 target students in WRITING.

Writing Maori Target 2022

There are 18 students we are targeting who are Maori. The target for these students is the same as the target for all students. These students are included in the main totals.

Year One- 1

Year Two- 6

Year Three- 2

Year Four- 6

Year Five- 2

Year Six- 1

Maths 2022

Target for improving student achievement

Our overarching target is to move all children on the target list more than ½ a curriculum level in one year, or to AT by the end of the year.

Year 1-20 students in this cohort who are Below or Well Below.

Year 2- 25 students in this cohort who are Below or Well Below.

Year 3- 16 students in this cohort who are Below or Well Below.

Year 4 – 17 students in this cohort who are Below or Well Below.

Year 5 – 16 students in this cohort who are Below or Well Below.

Year 6- 13 students in this cohort who are Below or Well Below.

In total including 19 Maori students, there are 107 target students in MATHS.

	<p>Maths Maori Target 2022</p> <p>There are 19 students we are targeting who are Maori. The target for these students is the same as the target for all students. These students are included in the main totals.</p> <p><u>Year One-3</u> <u>Year Two-4</u> <u>Year Three-2</u> <u>Year Four- 5</u> <u>Year Five-3</u> <u>Year Six-2</u></p> <p>NOTE: During the year the number of students to report on has changed as some students left to attend new schools. These students are not included in the final data therefore, the numbers do not always correlate.</p>
<p><u>Baseline Data:</u></p>	<p>This was derived from the end of 2021 and the start of 2022 data. The data came from the end-of-year reports as well as testing and observations from the start of 2022.</p> <p><u>Reporting to Parents-End of 2021 and the End of 2022</u></p> <p>Reporting to parents at the end of 2021 was at the tail end of an interrupted learning year. Teachers made a 'best fit' OTJ which meant the OTJ's were not as data informed as they had been in past years. We also found that in 2022, the number of target students was greatly increased and this may be due to the interruption to schooling for the past two years. At the end of 2022, teachers all made OTJ's based on more reliable methods of data gathering and going forward, this should allow for greater consistency of comparisons between years.</p>

Actions <u>What did we do?</u>	Outcomes <u>What happened?</u>	Reasons for the variance <u>Why did it happen?</u>	Evaluation <u>Where to next?</u>
<ul style="list-style-type: none"> Shared the responsibility for supporting students at risk with the wider team. Teaching, using best practice models and programmes to raise student achievement. Sharing & support across staff and across Syndicates. Teachers sharing ideas and resources at syndicate and full staff meetings. Analysis of data and professional discussions, full staff meetings & syndicates discussions. Parents were made aware of any students who were on the target list to enable them to also provide extra support. Programmes were focused on individual learning and achievements of children and provided specific feedback and forward for both teacher and student. Assessment of students using a range of assessment tools both standardised and teacher made. A focus on basic knowledge acquisition, e.g. maths basic facts, letter, word knowledge, 	<p>The result tables below show how our target students achieved for the 2022 school year. Reading was the most successful with acceleration rates high and achievement for our targeted learners was impressive. Maths and Writing are the areas that require most input. However, the acceleration rates for Writing have improved from 2021 8% to 2022 15%. Maths has moved from 2021 14% acceleration to 32% in 2022. All results are moving in the right direction.</p> <p>As the year has progressed we have added to this original target sheet in response to needs. These results are also reported in this document. The students who have not met the target of AT could have moved two phases but still do not meet the National Standards.</p> <p>Although we have many results to celebrate where student learning has accelerated, there are still issues with some students who have moved but still remain WELL BELOW or BELOW.</p> <p>NB: In 2019, we started recording the growth and progress of our</p>	<ul style="list-style-type: none"> 2022 has been a year of solid learning with few interruptions. 2021 was the year we saw the fallout of two years of interrupted learning due to COVID 19. The impact of programmes that were stopped and started for two years has now affected the results we are reading in this document. We are planning several intensive interventions to accelerate learning but this will take time to have its effect. Funding support for special needs & abilities student opportunities has made a positive difference however. Even during lock down we managed to continue many of the support programmes/initiatives. Teaching, using best practice models and programmes to raise student achievement. Teacher modelling utilised. Specific monitoring of special needs and abilities. Small group sessions daily for target students. 	<p>Areas to Target 2023:</p> <p>For 2023 we have already identified the students that will need the most support to shift their achievement. These students' names and areas of need will be shared with the whole school staff to allow for a pastoral model where all teachers work together to accelerate learning.</p> <p>Areas to Target 2023:</p> <ul style="list-style-type: none"> Tools to track acceleration- we have a system in place that measures if a student has made insufficient, expected or accelerated growth for the year. Although we are using these consistently, we still need to work on refining these procedures to ensure they are fair. Reading in Year One is the biggest noticeable area to work on. There are many strategies planned for 2023 and beyond including increased Reading Recovery support for 2023. Maths levels were high in Year Six but in Year Three there is <i>some support</i>

Planning for 2023:

Our Focus Areas:-

Our core PLD focus for the whole school is continuing our **Literacy Inquiry** journey for 2023. This will be underpinned by **Reading Recovery**, **Accelerated Literacy Learning (ALL)**, our **Draft TMCS Literacy Implementation plan and Inquiry focus areas**. This will be led across the school by our Literacy leaders and will Intertweave Syndicate Inquiries under our vision and purpose for Literacy.

Our journey with **PB4L** will also continue led by our co-leaders and committee. We need to consolidate our Tier One practices and support our new staff into this way of being. Our Tier Two new practices and procedures will be evolved by the Committee and Leadership team as we support our special needs students using such strategies as Mindfulness and Zones of Regulation. Please refer to our Strategic Plan for more details. **Living our Vision** is central to everything we do.

We will be undertaking some specific training to upskill new staff for our **EDGE - School Management System**.

TMCS Localised Curriculum- We will be further developing and embedding different components of this as we also learn more about the revised curriculum changes. Aotearoa Histories and our links with Ngati Haua are important as we build our capacity in this area. We need to continue on our Te Reo Maori developmental journeys with support from each other. A regular workshop will run weekly to help lift our skills and practices. The implementation plan refresh will also be continued.

Appraisal- Our staff appraisal / 'professional growth cycle', is strongly linked to our school vision and based on the Teaching Council of Aotearoa NZ Professional Standards and Code of Conduct principles.

Focus groups will be used to help facilitate learning and development in different areas.

Reading 2022

At the start of 2022, there were 88 students on the targeted learner's list. At the end of 2022, there were 92. This is due to some students leaving the school, (seven) and other students being identified as targeted learners during the year. This is a huge increase from 2021 when there were 52 targeted learners for Reading at the end of 2021.

End of Year Results 2022-92 students including students with no data from Term Four 2021		Data Summary for Reading END OF YEAR 2022 6 students were added during the year			Maori Students		12 current students
Well Below	7	Accelerated Progress	69	87%	Accelerated Progress	10	83%
Below	19	Expected	6	7%	Expected	1	8%
Wobbly At	19	Insufficient	4	5%	Insufficient	1	8%
At	26	Students who have left	7				
Above	14	(59) OR 69% of the original students have moved from BELOW to either Wobbly At, At or Above. Students with no 2021 Term 4 data to compare to (new students or Year One) 6 TOTAL INCLUDING ALL ABOVE CATEGORIES: 92					
	16%						

Left	7																			
These results are based on all students including those who were added in Term 2, 3 and 4.																				

Results For All Target Students 2021

Reading

At the start of Term One, there were 40 students who were identified as Below or Well Below including 10 Maori students. At the end of Term Four there were 52 students identified as Below or Well Below including 12 Maori students. 37% of all target students at the end of 2021 were WOBBLY AT/AT/ABOVE.

<u>End of Year Results 2021 - 52 students</u>				<u>Data Summary for Reading END OF YEAR 2021</u>				<u>Data Summary for Reading END OF YEAR 2021 using ORIGINAL TERM ONE NUMBERS</u>			
Well Below	8	15%		Accelerated Progress	30	58%		Accelerated Progress	25	60%	
Below	25	48%		Normal Progress	7	13%		Normal Progress	4	10%	
At	2	4%		No noticeable progress at this stage or slow progress	15	29%		No noticeable progress at this stage or slow progress	12	29%	
Wobbly At	15	29%		Students who have	2						

Above	2	4%							
Left	2								
<p>These results are based on all students including those who were added in Term 2, 3 and 4.</p>									

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 (19/52) OR 37% of the original students have moved from BELOW to either Wobbly At, At or Above.

Please note: results are not at the same level of accuracy as we have had in past years. This is due to the fact that at the end of 2021, after a lengthy period of time in lockdown, we decided to provide a BEST FIT LEVEL for each child. This was not necessarily based on hard data as there was no time to collect this in the last weeks of school. Often teachers have erred on the side of caution, hence the results looking lower than they actually be.

Writing 2022

At the start of 2022, there were 120 students on the targeted learner's list. At the end of 2022, there were 130. This is due to some students leaving the school, (eight) and other students being identified as targeted learners during the year. This is a huge increase from 2021 when there were 89 targeted learners for Writing at the end of 2021.

End of Year Results 2022-130 students including students with no data from Term Four 2021	Data Summary for Writing END OF YEAR 2022 8 students were added during the Year		Maori Students 16 current students (1 no date from 2021)	6%		
	Accelerated Progress	Expected			Accelerated Progress	Expected
Well Below	12	10%	16	15%	1	6%
Below	62	51%	50	46%	6	38%
At	17	14%	42	39%	8	50%
Wobbly At	31	25%	8			
Above	0	0%	(13) OR 12% of the original students have moved from BELOW to either Wobbly At, At or Above. Students with no 2021 Term 4 data to compare to (new students or Year One) 14 TOTAL INCLUDING ALL ABOVE CATEGORIES: 130			
Left	8					

These results are based on all students including those who were added in Term 2, 3 and 4.

At the end of 2021, many of the students were given an OTJ which was not as reliable as in past years due to an incomplete last term of 2021. The Juniors changed their OTJ options from 1B to Beg, 1B, Mid 1B, End of 1B. Due to many of the students being entered at the start of 2022 as a target yet were only WOBBLY AT at the end of 2021, this means the growth has not been as exponential as it might have been in past years.

Writing

At the start of Term One, there were 79 students who were identified as Below or Well Below including 12 Maori students. At the end of Term Four there were 89 students identified as Below or Well Below including 14 Maori students. 33% of all target students at the end of 2021 were WOBBLY AT/AT/ABOVE.

End of Year Results 2021 - 89 students		Data Summary for Writing END OF YEAR 2021		Data Summary for Writing END OF YEAR 2021 using ORIGINAL TERM ONE NUMBERS	
Well Below	9	Accelerated Progress	7	7	9%
Below	52	Normal Progress	47	44	54%
At	3	No noticeable progress at this stage or slow progress	31	31	38%
Wobbly At	25	Students who have left	2 or NA due to no start of year data (new to TMCS)		
Above	0	(28/85) 33% of the original students have moved from BELOW to either Wobbly At, At or Above. The total for this tally is 85 due to some children having no before and after data to compare or because they left our school.			

<p>Left</p>	<p>2 AND 2 NA'S</p>												
<p>These results are based on all students including those who were added in Term 2, 3 and 4.</p>			<p>Please note: results are not at the same level of accuracy as we have had in past years. This is due to the fact that at the end of 2021, after a lengthy period of time in lock down, we decided to provide a BEST FIT LEVEL for each child. This was not necessarily based on hard data as there was not time to collect this in the last weeks of school. Often teachers have erred on the side of caution, hence the results looking lower than they may actually be.</p>										

Maths 2022

At the start of 2022, there were 107 students on the targeted learner's list. At the end of 2022, there were 115. This is due to some students leaving the school, (six) and other students being identified as targeted learners during the year. This is a huge increase from 2021 when there were 70 targeted learners for Maths at the end of 2021.

End of Year Results 2022- 115 students including students with no data from Term Four 2021	Data Summary for Writing END OF YEAR 2022 7 students were added during the Year			Maori Students		18 current students			
	Well Below	Below	At	Accelerated Progress	Expected				
Well Below	10	9%		Accelerated Progress	32	32%	Accelerated Progress	3	17%
Below	47	43%		Expected	58	57%	Expected	10	56%
At	46	42%		Insufficient	11	11%	Insufficient	5	27%
Wobbly At	0	0%		Students who have left	6				
Above	6	6%		(44) OR 44% of the original students have moved from BELOW to either Wobbly At, At or Above. Students with no 2021 Term 4 data to compare to (new students or Year One) 8 TOTAL INCLUDING ALL ABOVE CATEGORIES: 115					
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These results are based on all students including those who were added in Term 2, 3 and 4.

Maths

At the start of Term One, there were 60 students who were identified as Below or Well Below including 13 Maori students. At the end of Term Four there were 70 students identified as Below or Well Below including 14 Maori students. 26% of all target students at the end of 2021 were WOBBLY AT/AT/ABOVE.

End of Year Results 2021 - 70 students			Data Summary for Maths END OF YEAR 2021			Data Summary for Maths END OF YEAR 2021 using ORIGINAL TERM ONE NUMBERS		
Well Below	7	10%	Accelerated Progress	9	14%	Accelerated Progress	8	14%
Below	46	66%	Normal Progress	38	58%	Normal Progress	12	64%
At	17	24%	No noticeable progress at this stage or slow progress	18	28%	No noticeable progress at this stage or slow progress	36	21%
Wobbly At	0	0%	(17/65) 26% of the original students have moved from BELOW to either Wobbly At, At or Above. The total for this tally is 65 due to some children having no before and after data to compare or because they left our school.					

Above	0	0%										
Left	2 and 2 NA due to special reasons											
These results are based on all students including those who were added in Term 2, 3 and 4.												

General Observations:

Going forward into 2023, we are able to carefully analyse which students need support and in which areas. When the data is broken down a little further, it is evident that included in our data are students with special needs that require extra interventions to accelerate their learning. E.S.O.L.- 17 students for 2022 that are Below or Well Below. Verified Special Needs- 24 students for 2022 that are Below or Well Below. At a rough count, there are approximately 10 students with confirmed Dyslexia. Bear in mind that there will be others who have Dyslexia but are not formally identified as yet.