

# TAMAHERE MODEL COUNTRY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**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:**

Education  Services.  
*Dedicated to your school*

# TAMAHERE MODEL COUNTRY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Tamahere Model Country School

## Statement of Responsibility

For the year ended 31 December 2023


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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Owen Culliney  
Full Name of Presiding Member

  
Signature of Presiding Member

23 July 2024  
Date:

Susan Waverney Anne Pahr  
Full Name of Principal

  
Signature of Principal

23-07-2024.  
Date:

**Tamahere Model Country School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	3,581,355	3,229,769	3,193,604
Locally Raised Funds	3	501,310	438,613	331,795
Interest		16,931	1,500	3,855
<b>Total Revenue</b>		<b>4,099,596</b>	<b>3,669,882</b>	<b>3,529,254</b>
<b>Expense</b>				
Locally Raised Funds	3	233,731	141,484	138,261
Learning Resources	4	2,827,388	2,736,452	2,511,451
Administration	5	310,248	226,732	254,167
Interest		1,308	1,321	1,295
Property	6	724,524	543,961	606,707
<b>Total Expense</b>		<b>4,097,199</b>	<b>3,649,950</b>	<b>3,511,881</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>2,397</b>	<b>19,932</b>	<b>17,373</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>2,397</b>	<b>19,932</b>	<b>17,373</b>

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

**Tamahere Model Country School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,608,568	1,430,898	1,579,498
Total comprehensive revenue and expense for the year		2,397	19,932	17,373
Contributions from / (Distributions to) the Ministry of Education		31,462	-	-
Contribution - Furniture and Equipment Grant		11,651	-	11,697
<b>Equity at 31 December</b>		1,654,078	1,450,830	1,608,568
Accumulated comprehensive revenue and expense		1,654,078	1,450,830	1,608,568
<b>Equity at 31 December</b>		1,654,078	1,450,830	1,608,568

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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	302,271	487,055	775,876
Accounts Receivable	8	227,415	209,108	203,341
GST Receivable		24,805	27,314	280
Prepayments		5,561	1,004	3,777
Inventories	9	62,234	73,998	69,650
Funds Receivable for Capital Works Projects	16	44,094	-	812
		<u>666,380</u>	<u>798,479</u>	<u>1,053,736</u>
<b>Current Liabilities</b>				
Accounts Payable	11	276,069	385,676	350,638
Borrowings	12	10,098	10,098	10,098
Revenue Received in Advance	13	13,500	41,950	70,465
Provision for Cyclical Maintenance	14	13,219	59,235	9,731
Finance Lease Liability	15	9,728	9,527	9,066
Funds held for Capital Works Projects	16	-	-	278,275
		<u>322,614</u>	<u>506,486</u>	<u>728,273</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>343,766</b>	<b>291,993</b>	<b>325,463</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,356,848	1,223,319	1,333,349
		<u>1,356,848</u>	<u>1,223,319</u>	<u>1,333,349</u>
<b>Non-current Liabilities</b>				
Borrowings	12	7,574	27,770	17,672
Provision for Cyclical Maintenance	14	26,466	32,530	23,954
Finance Lease Liability	15	12,496	4,182	8,618
		<u>46,536</u>	<u>64,482</u>	<u>50,244</u>
<b>Net Assets</b>		<u><u>1,654,078</u></u>	<u><u>1,450,830</u></u>	<u><u>1,608,568</u></u>
<b>Equity</b>		<u><u>1,654,078</u></u>	<u><u>1,450,830</u></u>	<u><u>1,608,568</u></u>

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		840,350	713,892	658,593
Locally Raised Funds		437,204	398,152	349,483
International Students		8,197	40,754	2,632
Goods and Services Tax (net)		(24,525)	-	126,400
Payments to Employees		(643,255)	(432,159)	(432,159)
Payments to Suppliers		(714,014)	(654,416)	(481,604)
Interest Paid		(1,308)	-	(1,295)
Interest Received		16,931	-	3,855
Net cash from/(to) Operating Activities		(80,420)	66,223	225,905
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(68,571)	-	(102,248)
Net cash from/(to) Investing Activities		(68,571)	-	(102,248)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		11,651	-	11,697
Finance Lease Payments		(4,610)	(11,546)	(5,646)
Repayment of Loans		(10,098)	-	-
Funds Administered on Behalf of Other Parties		(321,557)	-	213,790
Net cash from/(to) Financing Activities		(324,614)	(11,546)	219,841
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(473,605)</b>	<b>54,677</b>	<b>343,498</b>
Cash and cash equivalents at the beginning of the year	7	775,876	432,378	432,378
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>302,271</b>	<b>487,055</b>	<b>775,876</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 and other notional items have been excluded.

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

## Tamahere Model Country School Notes to the Financial Statements For the year ended 31 December 2023

### 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

##### **Basis of Preparation**

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

##### **Financial Reporting Standards Applied**

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

##### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

##### **Measurement Base**

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

##### **Presentation Currency**

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

##### **Specific Accounting Policies**

The accounting policies used in the preparation of these financial statements are set out below.

##### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

##### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 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 material.

**j) Property, Plant and Equipment**

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

**Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

**Depreciation**

Property, plant and equipment 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

**p) Funds Held in Trust**

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

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

**q) Funds held for Capital works**

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

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

**r) Shared Funds**

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

**s) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

**t) Financial Instruments**

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

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

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

**u) Borrowings**

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	849,196	720,312	744,109
Teachers' Salaries Grants	2,257,509	2,216,895	2,127,630
Use of Land and Buildings Grants	436,431	292,562	321,865
Other Government Grants	38,219	-	-
	<b>3,581,355</b>	<b>3,229,769</b>	<b>3,193,604</b>

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	137,391	147,400	117,590
Fees for Extra Curricular Activities	154,540	9,659	30,756
Trading	40,462	46,000	47,546
Fundraising & Community Grants	1,610	19,500	7,714
Other Revenue	12,000	32,500	23,500
International Students	25,747	40,754	2,632
Asc / Bsc	129,560	142,800	102,057
	<b>501,310</b>	<b>438,613</b>	<b>331,795</b>
<b>Expense</b>			
Extra Curricular Activities Costs	93,409	-	6,534
Trading	37,062	45,000	50,285
Fundraising & Community Grant Costs	5,010	-	-
Asc / Bsc	98,250	96,484	81,442
	<b>233,731</b>	<b>141,484</b>	<b>138,261</b>
<b>Surplus for the year Locally Raised Funds</b>	<b>267,579</b>	<b>297,129</b>	<b>193,534</b>

During the year the School hosted 2 International students (2022:0)

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	52,229	62,644	58,653
Library Resources	2,687	2,381	1,847
Employee Benefits - Salaries	2,644,354	2,529,529	2,329,338
Staff Development	19,637	26,200	15,034
Depreciation	89,194	86,858	88,228
Information Communication Technology	19,287	28,840	18,351
	<b>2,827,388</b>	<b>2,736,452</b>	<b>2,511,451</b>

**5. Administration**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fees	5,808	6,151	6,151
Board Fees	3,735	5,150	4,526
Board Expenses	6,155	4,200	6,840
Communication	3,661	6,400	3,990
Consumables	22,761	21,500	20,288
Other	17,359	18,312	27,622
Employee Benefits - Salaries	229,575	156,324	167,555
Insurance	14,953	1,695	13,695
Service Providers, Contractors and Consultancy	6,241	7,000	3,500
	<b>310,248</b>	<b>226,732</b>	<b>254,167</b>

**6. Property**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	14,302	11,340	13,462
Consultancy and Contract Services	69,726	59,000	72,109
Cyclical Maintenance Provision	37,333	16,560	13,555
Grounds	20,529	16,600	23,857
Heat, Light and Water	56,653	46,720	48,892
Rates	383	1,000	304
Repairs and Maintenance	10,350	34,422	38,979
Use of Land and Buildings	436,431	292,562	321,865
Security	11,905	11,748	8,685
Employee Benefits - Salaries	66,912	54,009	64,999
	<b>724,524</b>	<b>543,961</b>	<b>606,707</b>

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**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	302,271	487,055	775,876
Cash and cash equivalents for Statement of Cash Flows	<b>302,271</b>	<b>487,055</b>	<b>775,876</b>

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

**8. Accounts Receivable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	34,079	20,489	35,135
Receivables from the Ministry of Education	16,196	-	-
Teacher Salaries Grant Receivable	177,140	188,619	168,206
	<u>227,415</u>	<u>209,108</u>	<u>203,341</u>
Receivables from Exchange Transactions	34,079	20,489	35,135
Receivables from Non-Exchange Transactions	193,336	188,619	168,206
	<u>227,415</u>	<u>209,108</u>	<u>203,341</u>

**9. Inventories**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Stationery	1,166	980	1,024
Uniforms	61,068	73,018	68,626
	<u>62,234</u>	<u>73,998</u>	<u>69,650</u>



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	162,385	-	-	-	-	162,385
Building Improvements	868,196	7,435	-	-	(28,664)	846,967
Furniture and Equipment	257,158	44,513	-	-	(44,621)	257,049
Information and Communication Technology	4,237	43,488	-	-	(3,736)	43,990
Leased Assets	16,309	12,661	-	-	(8,474)	20,496
Library Resources	25,064	4,596	-	-	(3,699)	25,961
<b>Balance at 31 December 2023</b>	<b>1,333,349</b>	<b>112,693</b>	<b>-</b>	<b>-</b>	<b>(89,194)</b>	<b>1,356,848</b>

The net carrying value of equipment held under a finance lease is \$20,496 (2022: \$16,309)

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	162,385	-	162,385	162,385	-	162,385
Building Improvements	1,149,754	(302,787)	846,967	1,142,319	(274,123)	868,196
Furniture and Equipment	859,761	(602,712)	257,049	815,248	(558,090)	257,158
Information and Communication Technology	286,764	(242,774)	43,990	243,275	(239,038)	4,237
Leased Assets	59,568	(39,072)	20,496	46,907	(30,598)	16,309
Library Resources	158,758	(132,797)	25,961	154,162	(129,098)	25,064
<b>Balance at 31 December</b>	<b>2,676,990</b>	<b>(1,320,142)</b>	<b>1,356,848</b>	<b>2,564,296</b>	<b>(1,230,947)</b>	<b>1,333,349</b>

### 11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	67,864	109,321	164,764
Accruals	26,005	7,672	9,801
Banking Staffing Overuse	-	74,300	2,473
Employee Entitlements - Salaries	177,140	188,619	168,206
Employee Entitlements - Leave Accrual	5,060	5,764	5,394
	<u>276,069</u>	<u>385,676</u>	<u>350,638</u>
Payables for Exchange Transactions	276,069	385,676	350,638
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>276,069</u>	<u>385,676</u>	<u>350,638</u>

The carrying value of payables approximates their fair value.

### 12. Borrowings

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	10,098	10,098	10,098
Loans due after one year	7,574	27,770	17,672
	<u>17,672</u>	<u>37,868</u>	<u>27,770</u>

The school has borrowings at 31 December 2023 of \$17,672 (31 December 2022 \$27,770). This is an interest free Crown Loan under Energy Efficiency and Conservation Authority (EECA) Scheme to replace all lighting in the school. The loan is payable in equal instalments of \$2,524.50 per quarter.

### 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income Received in Advance	-	41,950	39,415
International Students Fees in Advance	13,500	-	31,050
	<u>13,500</u>	<u>41,950</u>	<u>70,465</u>

**14. Provision for Cyclical Maintenance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	33,685	75,205	75,205
Increase to the Provision During the Year	15,782	16,560	15,782
Use of the Provision During the Year	(31,333)	-	(57,806)
Other Adjustments	21,551	-	504
<b>Provision at the End of the Year</b>	<b>39,685</b>	<b>91,765</b>	<b>33,685</b>
Cyclical Maintenance - Current	13,219	59,235	9,731
Cyclical Maintenance - Non current	26,466	32,530	23,954
	<b>39,685</b>	<b>91,765</b>	<b>33,685</b>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

**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:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	11,304	9,527	10,340
Later than One Year and no Later than Five Years	13,490	4,182	9,405
Future Finance Charges	(2,570)	-	(2,061)
	<b>22,224</b>	<b>13,709</b>	<b>17,684</b>
<b>Represented by</b>			
Finance lease liability - Current	9,728	9,527	9,066
Finance lease liability - Non current	12,496	4,182	8,618
	<b>22,224</b>	<b>13,709</b>	<b>17,684</b>

## 16. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Paving and Decking Replacement Consultancy			(812)	-	-	812	-
MoE 5YA - Interior Upgrade		223440	249,381	229,861	(523,336)	-	(44,094)
<b>Totals</b>			<b>277,463</b>	<b>229,861</b>	<b>(523,336)</b>	<b>(28,082)</b>	<b>(44,094)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(44,094)

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Paving and Decking Replacement Consultancy			(812)	40,000	(40,000)	-	(812)
MoE 5YA - Interior Upgrade		223440	64,485	-	(35,591)	-	28,894
			-	400,000	(150,619)	-	249,381
<b>Totals</b>			<b>63,673</b>	<b>440,000</b>	<b>(226,210)</b>	<b>-</b>	<b>277,463</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	278,275
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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,735	4,526
<i>Leadership Team</i>		
Remuneration	416,300	398,443
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	420,035	402,969

There are 10 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (3 members) committees that met 5 and 7 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	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	2023 FTE Number	2022 FTE Number
100 - 110	3.00	4.00
110 - 120	5.00	1.00
120 - 130	-	1.00
130 - 140	1.00	-
	9.00	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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

## 20. Contingencies

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

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

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$62,703 (2022: \$586,039) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
MoE 5YA - Interior Upgrade	736,658	673,955	62,703
<b>Total</b>	<b>736,658</b>	<b>673,955</b>	<b>62,703</b>

### (b) Operating Commitments

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

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	302,271	487,055	775,876
Receivables	227,415	209,108	203,341
Investments - Term Deposits	-	-	-
<b>Total financial assets measured at amortised cost</b>	<b>529,686</b>	<b>696,163</b>	<b>979,217</b>

### Financial liabilities measured at amortised cost

Payables	276,069	385,676	350,638
Borrowings - Loans	17,672	37,868	27,770
Finance Leases	22,224	13,709	17,684
<b>Total financial liabilities measured at amortised cost</b>	<b>315,965</b>	<b>437,253</b>	<b>396,092</b>

## 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.

## Tamahere Model Country School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
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 2026
David Palmer	Parent Representative	Elected	Nov 2023
Jim Mercer	Parent Representative	Elected	Nov 2026
Hilary van de Molen	Parent Representative	Elected	Sep 2025
Sharon Calvert	Parent Representative	Elected	Nov 2023
Matt Martyn	Parent Representative	Elected	Nov 2026
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 2023, the school received total Kiwisport funding of \$5,992 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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.



<b>Board of Trustees Members</b>				
<b>Name</b>	<b>Position</b>	<b>Occupation</b>	<b>How Position Gained</b>	<b>Start</b>
Owen Culliney	Presiding Member	Lawyer	Re-Elected	28/09/2022
Waveney Parker	Principal	Principal	ex Officio	
Annette Howard	Staff Rep	Assistant Principal	Elected	28/09/2022
Jim Mercer	Parent Rep	COO Waikato University	ReElected	20/11/2023
Liz Donovan	Parent Rep	Full Time Parent	ReElected	20/11/2023
Buddy Annals	Parent Rep	Real Estate Agent	Elected	28/09/2022
Fraser Hodgson	Parent Rep	General Manager	Elected	28/09/2022
Hilary van de Molen	Parent Rep	Office Manager	Elected	28/09/2022
Matt Martyn	Parent Rep	Chaplain	Elected	20/11/2023



**TO THE READERS OF TAMAHERE MODEL COUNTRY SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Tamahere Model Country School (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co Limited, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 25 July 2024. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**Responsibilities of the Board for the financial statements**

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

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Edpay 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 on page 1 Statement of Responsibility, Members of the Board schedule, Kiwisport note, statement of Compliance with Employment Policy, Statement of variance, Evaluation of the school's students' progress and achievement, Report on how the school has given effect to Te Tiriti o Waitangi, cover page and index page, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



R K Owen  
Owen McLeod & Co Limited  
On behalf of the Auditor-General  
Hamilton, New Zealand





<u>2023 Analysis of Variance</u>															
<u>School Name:</u>	Tamahere Model Country School														
<u>School Number:</u>	1976														
<u>Strategic Aim:</u>	<b>Strategic goal: To build student capability, achievement, resilience and cultural connectedness.</b> <i>Kia maia, kia manaaki, kia kotahi. Kia maia, kia manaaki, kia kotahi.</i>														
<u>Annual Aim:</u>	<b>Priority Areas for Improving Student Achievement</b> <ul style="list-style-type: none"> <li>• To raise overall achievement in Literacy and Numeracy and all learning areas at Tamahere Model Country School.</li> <li>• To build staff capability and sustainability through living our Vision.</li> <li>• Supporting students and teachers to make 'good' learning possible.</li> <li>• To build and grow our vision and nurture a healthy school culture.</li> <li>• To build student capability, achievement, resilience and collaboration &amp; cultural responsibility. Kia maia, kia manaaki, kia kotahi.</li> </ul>														
<u>Target:</u>	<p><b>Target for improving student achievement</b> 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> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #e0f0e0;">Reading 2023</th> <th style="background-color: #e0f0e0;">2022</th> </tr> </thead> <tbody> <tr> <td style="background-color: #e0f0e0;">Year 1- 26% (16/62) students in this cohort who are Below or Well Below.</td> <td style="background-color: #e0f0e0;">Year 1- 21 students in this cohort who are Below or Well Below.</td> </tr> <tr> <td style="background-color: #e0f0e0;">Year 2- 8% (4/55) students in this cohort who are Below or Well Below.</td> <td style="background-color: #e0f0e0;">Year 2- 28 students in this cohort who are Below or Well Below.</td> </tr> <tr> <td style="background-color: #e0f0e0;">Year 3- 10% (7/69) students in this cohort who are Below or Well Below.</td> <td style="background-color: #e0f0e0;">Year 3- 13 students in this cohort who are Below or Well Below.</td> </tr> <tr> <td style="background-color: #e0f0e0;">Year 4- 2% (2/72) students in this cohort who are Below or Well Below.</td> <td style="background-color: #e0f0e0;">Year 4- 14 students in this cohort who are Below or Well Below.</td> </tr> <tr> <td style="background-color: #e0f0e0;">Year 5- 10% (6/62) students in this cohort who are Below or Well Below.</td> <td style="background-color: #e0f0e0;">Year 5- 6 students in this cohort who are Below or Well Below.</td> </tr> <tr> <td style="background-color: #e0f0e0;">Year 6- 0% (0/58) students in this cohort who are Below or Well Below.</td> <td style="background-color: #e0f0e0;">Year 6- 6 students in this cohort who are Below or Well Below.</td> </tr> </tbody> </table>	Reading 2023	2022	Year 1- 26% (16/62) students in this cohort who are Below or Well Below.	Year 1- 21 students in this cohort who are Below or Well Below.	Year 2- 8% (4/55) students in this cohort who are Below or Well Below.	Year 2- 28 students in this cohort who are Below or Well Below.	Year 3- 10% (7/69) students in this cohort who are Below or Well Below.	Year 3- 13 students in this cohort who are Below or Well Below.	Year 4- 2% (2/72) students in this cohort who are Below or Well Below.	Year 4- 14 students in this cohort who are Below or Well Below.	Year 5- 10% (6/62) students in this cohort who are Below or Well Below.	Year 5- 6 students in this cohort who are Below or Well Below.	Year 6- 0% (0/58) students in this cohort who are Below or Well Below.	Year 6- 6 students in this cohort who are Below or Well Below.
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Year 3- 10% (7/69) students in this cohort who are Below or Well Below.	Year 3- 13 students in this cohort who are Below or Well Below.														
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Year 5- 10% (6/62) students in this cohort who are Below or Well Below.	Year 5- 6 students in this cohort who are Below or Well Below.														
Year 6- 0% (0/58) students in this cohort who are Below or Well Below.	Year 6- 6 students in this cohort who are Below or Well Below.														

In total including 10 Maori students, there are 35 target students in READING.	In total including 18 Maori students, there are 88 target students in READING.			
<b>Reading Progress Results of Target Learners from Term 4 2022 - Term 4 2023</b>				
Year	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
2	1	3	17	20/21 95%
3	0	7	21	28/28 100%
4	1	1	12	12/13 92%
5	1	5	7	12/13 92%
6	0	0	6	6/6 100%
<b>Reading Maori Target 2023</b>				
<b>2023</b> Year One- 3 Year Two- 1 Year Three- 4 Year Four- 0 Year Five- 2 Year Six- 0 There are 10 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.	<b>2022</b> Year One- 4 Year Two- 6 Year Three- 3 Year Four- 4 Year Five- 0 Year Six- 1 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.			

Ethnicity	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Māori	3	6	9	15/18 83%

#### **Gender Target Reading Results:**

**Note:** Important to note, Gender data here is not representative of all children on the target list from 2022 to 2023 as this information was not collected last year, therefore, this data is reflective of end 2023 data only. Next year we should be able to show more of a trend picture in this space. Also, with the 2022 end of year data not present, we are unable to show the true accelerated progress from those learners who are no longer targets as that data is not present. Going forward we will have this information. **This table is reflective of 2023 Term 4 end of year data.**

Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Male	2	8	0	8/10 80%
Female	2	6	1	7/9 78%

#### **Writing Target 2023**

##### **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.

<b>2023</b>	<b>2022</b>
<u>Year 1</u> - 8% (5/62) students in this cohort who are Below or Well Below.	<u>Year 1</u> - 14 students in this cohort who are Below or Well Below.
<u>Year 2</u> - 9% (5/55) students in this cohort who are Below or Well Below.	<u>Year 2</u> - 26 students in this cohort who are Below or Well Below.
<u>Year 3</u> - 26% (18/69) students in this cohort who are Below or Well Below.	<u>Year 3</u> - 21 students in this cohort who are Below or Well Below.
<u>Year 4</u> - 22% (16/72) students in this cohort who are Below	<u>Year 4</u> - 27 students in this cohort who are Below or Well

<p>or Well Below.  <u>Year 5</u> – 48% (30/62) students in this cohort who are Below or Well Below.  <u>Year 6</u>- 24% (15/58) students in this cohort who are Below or Well Below.          In total including 17 Maori students, there are 89 target students in WRITING.</p>	<p>Below.  <u>Year 5</u> – 13 students in this cohort who are Below or Well Below.  <u>Year 6</u>- 19 students in this cohort who are Below or Well Below.          In total including 18 Maori students, there are 120 target students in WRITING.</p>
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#### Writing Progress Results of Target Learners from Term 4 2022 - Term 4 2023

Year	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected/accelerated Progress
2	2	3	9	12/14 86%
3	5	13	8	21/26 81%
4	4	12	5	17/21 81%
5	11	19	0	19/30 63%
6	6	7	1	8/14 57%

#### Writing Māori Target

##### 2023

There are 17 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-2

Year Two-1

Year Three-5

##### 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- 1 Year Five- 4 Year Six- 4	Year Four- 6 Year Five- 2 Year Six- 1															
<table border="1"> <thead> <tr> <th data-bbox="351 246 478 448">Ethnicity</th> <th data-bbox="478 246 542 448">Insufficient Progress Less than 1 year progress</th> <th data-bbox="351 448 478 672">Expected Progress 1 year progress (½ Curriculum Level)</th> <th data-bbox="478 448 542 672">Accelerated Progress More than 1 year progress</th> <th data-bbox="351 672 478 761">Total of expected / accelerated Progress</th> </tr> </thead> <tbody> <tr> <td data-bbox="351 761 478 851">Māori</td> <td data-bbox="478 761 542 851">7</td> <td data-bbox="351 851 478 940">8</td> <td data-bbox="478 851 542 940">2</td> <td data-bbox="351 940 478 1030">10/17</td> </tr> </tbody> </table>	Ethnicity	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress	Māori	7	8	2	10/17						
Ethnicity	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress												
Māori	7	8	2	10/17												
<p><b>Gender Target Writing Results:</b> This table is reflective of 2023 Term 4 end of year data.</p>																
<table border="1"> <thead> <tr> <th data-bbox="670 246 798 448">Gender</th> <th data-bbox="798 246 861 448">Insufficient Progress Less than 1 year progress</th> <th data-bbox="670 448 798 672">Expected Progress 1 year progress (½ Curriculum Level)</th> <th data-bbox="798 448 861 672">Accelerated Progress More than 1 year progress</th> <th data-bbox="670 672 798 761">Total of expected / accelerated Progress</th> </tr> </thead> <tbody> <tr> <td data-bbox="670 761 798 851">Female</td> <td data-bbox="798 761 861 851">10</td> <td data-bbox="670 851 798 940">16</td> <td data-bbox="798 851 861 940">1</td> <td data-bbox="670 940 798 1030">17/27 63%</td> </tr> <tr> <td data-bbox="670 1030 798 1120">Male</td> <td data-bbox="798 1030 861 1120">26</td> <td data-bbox="670 1120 798 1209">31</td> <td data-bbox="798 1120 861 1209">0</td> <td data-bbox="670 1209 798 1299">31/57 54%</td> </tr> </tbody> </table>	Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress	Female	10	16	1	17/27 63%	Male	26	31	0	31/57 54%	
Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress												
Female	10	16	1	17/27 63%												
Male	26	31	0	31/57 54%												
<p><b>Math 2023</b> <b>Target for improving student achievement</b> 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><b>2023</b> Year 1- 35% (22/62) students in this cohort who are Below or Well Below. Year 2- 9% (5/55) students in this cohort who are Below or Well Below. Year 3- 24% (17/69) students in this cohort who are Below</p>	<p><b>2022</b> 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</p>															

or Well Below.  
Year 4 – 24% (17/72) students in this cohort who are Below or Well Below.  
Year 5 – 24% (15/62) students in this cohort who are Below or Well Below.  
Year 6- 16% (9/58) students in this cohort who are Below or Well Below.  
 In total including 15 Maori students, there are 85 target students in MATHS.

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.

#### Math Progress Results from Term 4 2022 - Term 4 2023

Year	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected/accelerated Progress
2	2	3	15	18/20 90%
3	2	15	8	23/25 92%
4	4	12	3	15/19 79%
5	3	9	10	19/22 86%
6	3	6	0	6/9 67%

#### Math Māori Target

#### 2023

There are 15 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.

#### 2022

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.

Year One- 4 Year Two- 1 Year Three- 7 Year Four- 0 Year Five- 2 Year Six- 1	Year One-3 Year Two-4 Year Three-2 Year Four- 5 Year Five-3 Year Six-2			
<b>Gender Target Math Results:</b> <b>This table is reflective of 2023 Term 4 end of year data.</b>				
Ethnicity	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Māori	6	6	7	13/19
Gender	Insufficient Progress Less than 1 year progress	Expected Progress 1 year progress (½ Curriculum Level)	Accelerated Progress More than 1 year progress	Total of expected / accelerated Progress
Female	10	21	2	23/33 70%
Male	7	22	1	23/30 77%
<b>Baseline Data:</b> This was derived from the end of 2022 and end of 2023 data. The data came from the end-of-year reports as well as testing and observations from the start of 2023.				

<b>Actions</b> <u>What did we do?</u>	<b>Outcomes</b> <u>What happened?</u>	<b>Reasons for the variance</b> <u>Why did it happen?</u>	<b>Evaluation</b> <u>Where to next?</u>
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<ul style="list-style-type: none"> <li>• Shared the responsibility for supporting students at risk with the wider team.</li> <li>• Teaching, using best practice models and programmes to raise student achievement.</li> <li>• Sharing &amp; support across staff and across Syndicates.</li> <li>• Teachers sharing ideas and resources at syndicate and full staff meetings.</li> <li>• Analysis of data and professional discussions, full staff meetings &amp; syndicates discussions.</li> <li>• Parents were made aware of any students who were on the target list to enable them to also provide extra support.</li> <li>• Programmes were focused on individual learning and achievements of children and provided specific feedback and forward for both teacher and student.</li> <li>• Assessment of students using a range of assessment tools both standardised and teacher made.</li> <li>• A focus on basic knowledge acquisition, e.g. maths basic facts, letter, word knowledge, etc.</li> <li>• Deliberate and structured teaching aligned to needs and progressions of learners</li> </ul>	<p>The targets above show the end of year results for 2022 and 2023 in Reading, Writing and Mathematics. Looking at these two tables identifies how we are tracking with lifting achievement with more learners achieving curriculum expectation in 2023 compared with 2022 end of year data. This data compares cohort data from 2022 to 2023 giving specific feedback against our overarching goals.</p> <p>The results of our data has been very positive for 2023 showing a significant increase in achievement results. In Reading, all year groups presented high levels of progress achievement. In Writing, Years 2,3 and 4 showed outstanding improvement. Whilst, years 5 and 6 had a slight increase which identifies an area of targeted need for 2024. In Mathematics, all year levels with the exception of Year 4, showed significant increase in achievement progress. Year 4 has one more target learner that the the 2022 results indicating an area of increased focus for 2024.</p> <p>Our Māori learners in Reading, Writing and Mathematics, showed an increase in learners achieving within curriculum expectation. Reading and Math results had a significant</p>	<ul style="list-style-type: none"> <li>• 2023 has been a year of solid learning with few interruptions. 2022 presented continued COVID 19 interruptions, however, these were less than the two years prior. The impact of programmes that were stopped and started for two years has affected our results in 2020 and 2021. We have put in several intensive interventions to accelerate learning and this appears to be having positive effect on achievement results. Funding support for special needs &amp; abilities student opportunities has made a positive difference.</li> <li>• Teaching, using best practice models and programmes to raise student achievement.</li> <li>• Teacher modelling utilised. Specific monitoring of special needs and abilities. Small group sessions daily for target students.</li> <li>• Ongoing teacher robust PLD, collaborative practices, deliberate acts of teaching analysed and measured against success has contributed to the</li> </ul>	<p><b>Areas to Target 2024:</b></p> <p>For 2024 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><b>Areas to Target 2024:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• <b>Reading</b> in Year One is the biggest noticeable area to work on. There are many strategies planned for 2024 and beyond including Beter Start Literacy training for all Junior Teachers.</li> <li>• <b>Maths</b> Year 1 has the highest percentage of learner below expected level. This is a similar trend from past years and will continue to be an area of targeted</li> </ul>
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<ul style="list-style-type: none"> <li>• Teacher modelling is an essential component of this programme.</li> <li>• Children are made aware of and are involved in the co-construction of learning intentions and success criteria.</li> <li>• Analysis of data and professional discussions in staff meetings.</li> <li>• Level awareness and next steps learning is a key component.</li> <li>• Open discussions and moderation to support all and keep consistency.</li> </ul>	<p>improvement, whilst Writing was a slight improvement.</p> <p>The data also breaks down the progress of our target students to those how have shown either insufficient, expected or accelerated progress over the year from Term 4 2022 to Term 4 2023. The results in this space have been very pleasing. Reading percentages are particularly high. Writing for years 2-4 are also very high. And as expected from the prior data, writing in years 5 &amp; 6 is an area of focus. Math presented high results in all areas with the exception of year 6 where the percentage was lower than other areas.</p> <p>Gender results:  Reading, both boys and girls achieved with similar levels of success.  Writing, Girls are achieving slightly higher than boys.  Math, boys are achieving slightly higher results across the board than girls.</p> <p>It is important to note that this data does track cohorts from 2022 to 2023, however, there are children added to and removed from each these year levels and children enter and leave our school. Therefore, these students are not exactly the</p>	<p>pleasing results.</p>	<p>focus. Year Four has a slight increase of learners achieving below expectation this is an area to monitor to ensure increase in achievement for 2024. Important to note, Years 3-5 have similar numbers of learners working below expectation and although there has been an increased success rate in two of these year levels, they have similar numbers of need which will be of continue support and focus.</p> <ul style="list-style-type: none"> <li>• <b>Writing</b> is an area that will continue to require some targeted interventions for 2024. The results from years 1-4 have shown pleasing progress, however, years 5&amp;6 have maintained. We have added extra support into this area of the school to support through extra teacher support assigned to the Maungatautari Syndicate for 1 hour a day to work with targeted groups. Also, a teacher aid has been assigned to work alongside the teacher to support more target learners in this group. We have recognised that these learners require</li> </ul>
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	<p>same, however, the percentage of growth is very significant to indicate a validated improvement across the school in Reading, Writing and Mathematics</p>		<p>experienced teachers to support with lifting achievement and are using teacher experience to support and work alongside teacher aids to lift practice.</p> <ul style="list-style-type: none"><li>• This is one angle of data analysis that presents one picture. Staff also consider other forms of analysis to identify strengths, success stories and areas of need with data. Some of these are qualitative and not so easily measured using numbers. Examples include student voice (motivation, how they see themselves as writers), quickly settling to writing and ease in generating ideas, improvements in specific areas of learning need such as vocab development, progress through deeper and surface feather learning intentions, progress measured from the beginning of the year to the end of the year, tracking cohorts across the years analysing data growth and trends, tracking termly progress to identify initiatives that are presenting the greatest effect, teacher</li></ul>
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		<p>observations, regular syndicate moderation meetings also across school moderation.</p> <p><u>In summary, the greatest areas of need are</u></p> <ul style="list-style-type: none"><li>• <b>Reading-</b> Year One. In 2024 this will be Year Two.</li><li>• <b>Writing-</b> Years Five &amp; Six. For 2024 these will be Year Year Six.</li><li>• <b>Maths-</b> Year one and Year four. For 2024 this will be Year Two and Five.</li></ul>
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### 2023 TMCS Performance Data

This report supports the end-of-year target and Analysis of Variance report that is due March 2024, which outlines the results of our targeted learners for 2023, the actions taken and the plans for 2024.

Since the beginning of 2018, National Standards reporting has been abolished. This has removed the requirement to report to the Ministry of Education against the National Standards for the end of Years 4, 5 and 6. However, we have still chosen to report to our families and the Board using what we call the *curriculum standards*. At Tamahere Model Country School, our END OF YEAR expectations are:

Year Zero	Year One	Year Two	Year Three	Year Four	Year Five	Year Six
<u>Reading</u> Level 1-9 <u>Writing</u> Level 1B <u>Maths</u> Beginning Level One	<u>Reading</u> Level 12-14 <u>Writing</u> 1P <u>Maths</u> Early Level One	<u>Reading</u> Level 17-18 <u>Writing</u> 1A <u>Maths</u> At Level One	<u>Reading</u> Level 21-22 <u>Writing</u> 2B <u>Maths</u> Early Level Two	<u>Reading</u> Level 25: 9.0-9.5 years <u>Writing</u> 2A <u>Maths</u> At Level Two	<u>Reading</u> Level 27: 10-10.5 years <u>Writing</u> 3B <u>Maths</u> Early Level Three	<u>Reading</u> Level 29: 11-11.5 years <u>Writing</u> 3A <u>Maths</u> At Level Three



Reading Year One-Six These results exclude Year Zeros

**Reading - Tm4 - 2023 - 100% Bar Chart**

Filtered By: Year 0,Year 1,Year 2,Year 3,Year 4,Year 5,Year 6



- 2023 • Reading results show that for all year levels, 91% of our students are AT or ABOVE (including WOBBLY ATS).
- 2022 • Reading results show that for all year levels, 91% of our students are AT or ABOVE (including WOBBLY ATS).
- 2021 • Reading results show that for all year levels, 85% of our students are AT or ABOVE (including WOBBLY ATS).
- 2020 • Reading results show that for all year levels, 92% of our students are AT or ABOVE (including WOBBLY ATS).
- 2019 • Reading results show that for all year levels, 93% of our students are AT or ABOVE (including WOBBLY ATS).



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**Writing Year One-Six** These results exclude Year Zeros

**Writing - Tm4 - 2023 - 100% Bar Chart**

Filtered By: Year 0, Year 1, Year 2, Year 3, Year 4, Year 5, Year 6



- 2023** Writing results show that for all year levels, 79% of our students are AT or ABOVE (including WOBBLY ATS).
- 2022** Writing results show that for all year levels, 74% of our students are AT or ABOVE (including WOBBLY ATS).
- 2021** Writing results show that for all year levels, 78% of our students are AT or ABOVE (including WOBBLY ATS).
- 2020** Writing results show that for all year levels, 77% of our students are AT or ABOVE (including WOBBLY ATS). This is down from 2019 and an area we will need to invest more support in for 2022. Potentially this is an area of learning that COVID 19 may have had an impact on.
- 2019** Writing results show that for all year levels, 87% of our students are AT or ABOVE (including WOBBLY ATS).

**Maths Year One-Six** These results exclude Year Zeros



**Maths - Tm4 - 2023 - 100% Bar Chart**

Filtered By: Year 0, Year 1, Year 2, Year 3, Year 4, Year 5, Year 6



- 2023 • Maths results show that for all year levels, 79% of our students are AT or ABOVE (including WOBBLY ATS).
- 2022 • Maths results show that for all year levels, 79% of our students are AT or ABOVE (including WOBBLY ATS).
- 2021 • Maths results show that for all year levels, 74% of our students are AT or ABOVE (including WOBBLY ATS).
- 2020 • Maths results show that for all year levels, 82% of our students are AT or ABOVE (including WOBBLY ATS).
- 2019 • Maths results show that for all year levels, 84% of our students are AT or ABOVE (including WOBBLY ATS).



**2023**

**Reading**- 74% of students AT or ABOVE (including WOBBLY ATS).

**Writing**- 92% of students AT or ABOVE (including WOBBLY ATS).

**Maths**- 65% of students AT or ABOVE (including WOBBLY ATS).

**Reading**- 79% of students AT or ABOVE (including WOBBLY ATS).

**Writing**- 92% of students AT or ABOVE (including WOBBLY ATS).

**Maths**- 91% of students AT or ABOVE (including WOBBLY ATS).

**2022**

**Year Two - Cohort Comparison**

**2023 - Year Two**

**Reading**- 92% of students AT or ABOVE (including WOBBLY ATS).

**Writing**- 91% of students AT or ABOVE (including WOBBLY ATS).

**Maths**- 91% of students AT or ABOVE (including WOBBLY ATS).

**2022 Year One**

**Reading**- 79% of students AT or ABOVE (including WOBBLY ATS).

**Writing**- 92% of students AT or ABOVE (including WOBBLY ATS).

**Maths**- 91% of students AT or ABOVE (including WOBBLY ATS).

**Year Three - Cohort Comparison**

**2023 Year three**

**Reading**- 90% of students AT or ABOVE (including WOBBLY ATS).

**Writing**- 74% of students AT or ABOVE (including WOBBLY ATS).

At Year Three, there is no allowance for students to be 'wobbly at' due to there only being one phase of Writing to achieve, i.e., 2B.

**Maths**- 76% of students AT or ABOVE (including WOBBLY ATS).

**2022 Year Two**

**Reading**- 86% of students AT or ABOVE (including WOBBLY ATS).

**Writing**- 78% of students AT or ABOVE (including WOBBLY ATS).

**Maths**- 72% of students AT or ABOVE (including WOBBLY ATS).

**Year Four - Cohort Comparison**



<p><b><u>2023 Year Four</u></b></p> <p><b><u>Reading</u></b>- 98% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Writing</u></b>- 78% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Maths</u></b>- 76% of students AT or ABOVE (including WOBBLY ATS).</p>	<p><b><u>2022 Year Three</u></b></p> <p><b><u>Reading</u></b>- 95% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Writing</u></b>- 69% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Maths</u></b>- 69% of students AT or ABOVE (including WOBBLY ATS).</p>
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**Year Five - Cohort Comparison**

<p><b><u>2023 Year Five</u></b></p> <p><b><u>Reading</u></b>- 90% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Writing</u></b>- 52% of students AT or ABOVE (including WOBBLY ATS). Year Five, there is no allowance for students to be 'wobbly at' due to there only being one phase of Writing to achieve, i.e., 3B.</p> <p><b><u>Maths</u></b>- 76% of students AT or ABOVE (including WOBBLY ATS).</p>	<p><b><u>2022 Year Four</u></b></p> <p><b><u>Reading</u></b>- 89% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Writing</u></b>- 60% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Maths</u></b>- 74% of students AT or ABOVE (including WOBBLY ATS).</p>
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**Year Six - Cohort Comparison**

<p><b><u>2023 Year Six</u></b></p> <p><b><u>Reading</u></b>- 100% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Writing</u></b>- 76% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Maths</u></b>- 84% of students AT or ABOVE (including WOBBLY ATS).</p>	<p><b><u>2022 Year Five</u></b></p> <p><b><u>Reading</u></b>- 97% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b><u>Writing</u></b>- 61% of students AT or ABOVE (including WOBBLY ATS). At Year</p> <p><b><u>Maths</u></b>- 81% of students AT or ABOVE (including WOBBLY ATS).</p>
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**Māori Results**

<p><b>2023:</b></p> <p><b>Reading:</b> 77% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b>Writing:</b> 63% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b>Maths:</b> 63% of students AT or ABOVE (including WOBBLY ATS).</p>	<p><b>Nurturing our Future - 2022: Together</b> <i>Kia arotahi ai maui - eia tipa tipa i te ahi</i></p> <p><b>Reading:</b> 81% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b>Writing:</b> 66% of students AT or ABOVE (including WOBBLY ATS).</p> <p><b>Maths:</b> 74% of students AT or ABOVE (including WOBBLY ATS).</p>
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**Reading - Tm4 - 2023 - 100% Bar Chart**

Filtered By: Maori



**Writing - Tm4 - 2023 - 100% Bar Chart**

Filtered By: Maori





Maths - Tm4 - 2023 - 100% Bar Chart

Filtered By: Maori



Above  
At  
Below  
Well Below

Year	Reading	Writing	Maths
<b>2021:</b>	<b>Reading:</b> 63% of students AT or ABOVE (including WOBBLY ATS).	<b>Writing:</b> 70% of students AT or ABOVE (including WOBBLY ATS).	<b>Maths:</b> 52% of students AT or ABOVE (including WOBBLY ATS).
<b>2020:</b>	<b>Reading:</b> 82% of students AT or ABOVE (including WOBBLY ATS).	<b>Writing:</b> 68% of students AT or ABOVE (including WOBBLY ATS).	<b>Maths:</b> 52% of students AT or ABOVE (including WOBBLY ATS).
<b>2019:</b>	<b>Reading:</b> 90% of students AT or ABOVE (including WOBBLY ATS).	<b>Writing:</b> 73% of students AT or ABOVE (including WOBBLY ATS).	<b>Maths:</b> 81% of students AT or ABOVE (including WOBBLY ATS).

**Gender Results**

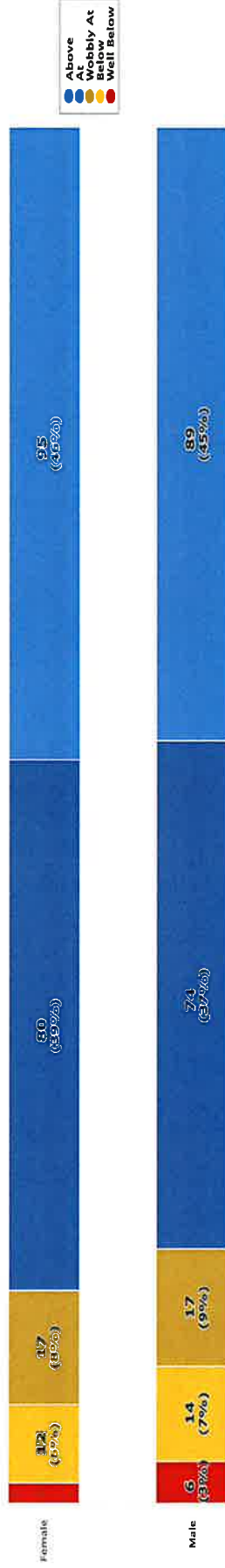
Year	Boys	Girls
<b>2023</b>	<b>Reading:</b> 91% of students AT or ABOVE (including WOBBLY ATS). <b>Writing:</b> 70% of students AT or ABOVE (including WOBBLY ATS).	<b>Reading:</b> 93% of students AT or ABOVE (including WOBBLY ATS). <b>Writing:</b> 87% of students AT or ABOVE (including WOBBLY ATS).
<b>2022</b>	<b>Reading:</b> 89% of students AT or ABOVE (including WOBBLY ATS). <b>Writing:</b> 64% of students AT or ABOVE (including WOBBLY ATS).	<b>Reading:</b> 94% of students AT or ABOVE (including WOBBLY ATS). <b>Writing:</b> 85% of students AT or ABOVE (including WOBBLY ATS).



<b>Maths:</b> 81% of students AT or ABOVE (including WOBBLY ATS).	<b>Maths:</b> 78% of students AT or ABOVE (including WOBBLY ATS).	<b>Maths:</b> 83% of students AT or ABOVE (including WOBBLY ATS).	<b>Maths:</b> 82% of students AT or ABOVE (including WOBBLY ATS).
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**Reading - Tm4 - 2023 - 100% Bar Chart**

Split By: Gender



**Writing - Tm4 - 2023 - 100% Bar Chart**

Split By: Gender





**Maths - Tm4 - 2023 - 100% Bar Chart**

Split By: Gender



**General Statements:**

**2023 Overall Results for Reading, Writing and Maths**

For all year levels, the percentage of students Above, At or Wobbly At are:

**Reading** - 91% 2023 including Year Zeros (91% 2022, 85% 2021, 92% 2020)

**Writing** - 79% 2023 including Year Zeros (74% 2022, 78% 2021, 77% 2020)

**Maths** - 79% 2023 including Year Zeros (79% 2022, 74% 2021, 82% 2020)

Our results include all our students. Our overall results for Math and Reading have remained the same and writing has a slight increase, infact, writing is the highest it has been since 2019.

**Areas of Strength**

- **Reading** is once again an area of high performance that has strong results across the year levels with an overall percentage of 91% At or Above (including Wobbly At).
- **Writing** is on the increase after a slight noted dip last year.
- Year 2, significant increase in reading.
- Year 4, excellent progress across the board.
- Year 6, impressive improvement with writing.
- Writing and reading results for boys has increase compared with 2022. Girls have slightly increased in writing, maintained in Reading.

### Areas to Target 2023:

- **Reading** in Year One is the biggest noticeable area to work on. There are many continued strategies planned for 2024 outlined below.
- **Maths** across the board is an area of target for 2024.
- **Writing** will continue to be an area of ongoing focus to maintain and increase improvement. Year 5 is a particular area of target.
- The results for our **Māori** students have decreased across the board for the end of the year which is different to our mid year data. This is something we will continue to track and put measures in place as part of our strategic direction.
- This is one angle of data analysis that presents one picture. Staff also consider other forms of analysis to identify strengths, success stories and areas of need with data. Some of these are qualitative and not so easily measured using numbers. Examples include: student voice (motivation, how they see themselves as learners).

### Basis for Identifying Areas for Improvement

#### Discussion:

- Target tracking through the 2023 school year.
- Teacher observations.
- Leaders of curriculum areas across syndicates.
- Clear procedures have been outlined so each teacher knows how to use assessment tools and follow clear guidelines.
- The teacher gathers evidence from a range of sources to make their OTJ's.
- In order to support these judgments teachers are encouraged to use a range of assessment tools and processes, from standardised tests to learning discussions with students.
- All final decisions will be made taking into account formal testing, classroom testing, teacher judgement, observations and conversations thus forming an OTJ (overall teacher judgement)
- Parent interviews.
- External advisors, e.g., R.T.L.B., school SENCO, Ministry Special Needs Advisors.



Nurturing our Future - Growing Together  
Kia atawhai aa mua - Kia tipu ngatahi

### Planned Actions for Lifting Achievement

#### Discussion:

- In 2024 we are continuing spotlight on Literacy and Mathematics to build teacher capability and student outcomes.
- Continued Teacher Aide support for 2024 for targeted learners that work directly with classroom teachers to support learning.
- Reading Recovery, Early Literacy Support, Better Start Literacy in the junior area of the school.
- Agency by design professional learning and inquiry throughout the year, working alongside Derek Wenmoth to enhance student engagement, knowledge and success with their learning.
- Professional learning in Restorative Practices, working alongside Janine Mackay, to continue to build on empowering learners through positive and restorative practices.
- All school implementation plans will be embedded throughout the school.
- STEPS and Lexia for students with Dyslexia.
- Continuing with collaborative practice both with teachers and students.
- Opportunities of peer support.
- Linking home and school learning as support.
- Off site tutoring for some students (parent funded).
- Applications will be made to RTLB and RTLIT for students with learning needs.



## **Tiriti o Waitangi**

In our kura, we are committed to incorporating the Tiriti o Waitangi principles alongside the guiding principles outlined in Ka Hikitia, ensuring that our curriculum reflects the values and aspirations of Aotearoa, New Zealand. Our approach is anchored in acknowledging the Tiriti o Waitangi principles, honouring our nation's bicultural foundations, and fostering an environment where aakonga can embrace te reo Maaori and tikanga Maaori.

We are dedicated to achieving excellent outcomes for Maaori learners and their whaanau, by recognising and building upon their strengths. As we grow a sense of belonging and connection in our school community, we aim to create an inclusive and supportive environment where all learners thrive.

We strive to provide instruction in Tikaanga Maaori and Te Reo Maaori for all of our students and provide extension with te reo and Kapa Haka opportunities. Our Maaori Achievement Plan (MAP) as attached shows the strategies we use to lift and support our Maaori tamariki. Tamahere Model Country School's curriculum recognises the unique position of Maaori within Aotearoa New Zealand society.

Ngaati Hauaa Iwi are an important part of our community and a taonga that helps to guide us.

### **Board Initiatives to Support Te Tiriti o Waitangi**

#### **Incorporation of Te Reo Māori and Tikanga Māori**

- Professional Development: Regular professional development lessons with our Level 4 teachers, focusing on Te Reo Māori.
- Part of the Maaori Achievement Cluster for many years and have gained a lot from this.
- Part of NZCER Research into Aotearoa Histories being taught in schools across New Zealand.

#### **Engagement with Local Iwi**

- Partnerships: Our partnership with the local iwi is very important. They guide our school in cultural practices, such as the welcoming whakatau. The school attends Mārai visits in their Hāpu groups.

#### **Celebrating Māori Culture**

- Cultural Events: Organising events such as Matariki celebrations, kapa haka performances, and a whakatau (welcome for new students and families) to celebrate Māori culture and traditions. The school production is dedicated to telling the traditional stories of the māori culture.

- Whānau Hui: Hosting regular whānau hui (family meetings) to engage with Māori families, listen to their concerns, and incorporate their feedback into school policies and activities.

### **Māori Student Support**

- Targeted Support Programs: Creating targeted support programs for Māori students to enhance their academic achievement and well-being. Student have been highlighted as needing extra support in thei learning and this extra support.
- Reading Recovery - We have Reading Recovery working 0.8 in the school. Four students are Māori.
- Early Literacy support working with groups of children in the junior school
- Smaller class sizes across the school, to increase Literacy support in the senior, middle and junior school.
- Smaller class sizes across the school to increase Maths support in the senior and middle school. (with a trained teacher - reduces class sizes).
- Teacher aide support in most classes, particularly the classes that require the extra support.
- Social skills groups and one-to-one with students.
- STEPS literacy
- Lexia for all students in Years Three-Six
- Literacy groups with a teacher/teacher aide, this includes both reading and writing support
- Maths groups with teacher/teacher aide
- External tutoring- some students have chosen to attend paid private tutoring
- Miss Grant is working with teachers to support teacher practice in literacy funded by the Kahui Ako release time as well as professionally learning together through a collaborative literacy inquiry.
- Other in-class acceleration strategies targeting individual learners

### **Resource Allocation**

- Allocating specific funds to support Māori cultural initiatives, such as purchasing resources for teaching Te Reo Māori - purchasing the Māori Made Easy for all staff.



**Strategic goal: 2024 Maaori Achievement Plan**

**To build student & staff capability and sustainability. Lift; achievement, resilience and cultural connectedness through living our vision, embedding collaboration and consistency.**

*Kia afawhai aa mua kia tipu ngatahi. Kia maia, kia manaaki, kia kotahi.*

Links shown between our goals and the NELPs:-

Objective 1: Learners at the Centre

**Priority 1:** Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying

**Priority 2:** Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures

Objective 2: Barrier Free Access

**Priority 3:** Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs

**Priority 4:** Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy

Objective 3: Quality Teaching and Leadership

**Priority 5:** Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning

**Priority 6:** Develop staff to strengthen teaching, leadership and learner support capability across the education workforce

Objective 4: Future of Learning and Work





**Priority 7:** Collaborate with industries and employers to ensure learners/ ākonga have the skills, knowledge and pathways to succeed in work

Initiatives	Actions What do we expect to see?	Resources	Who responsible	Due for Completion	Outputs How will we achieve or make progress towards our strategic goal?	RAG Status

<p><b>1. Learners at the Centre (N1-2)</b>          Ensure we have a safe learning and playing environment at Tamahere Model Country School that is free from any form of discrimination.</p> <p>A schoolwide focus on Maaori achieving success as Maaori-ensuring we deliver learning in a way that connects with our Maaori students.</p> <p>Set high expectations for learning and achievement across the school.</p>	<p>To celebrate and welcome every child and their whānau who enrol at our school with a Tamahere Model Country School Whakataua, twice a term.</p> <p>Regular whānau hui to listen to and gain the perspective of the parents in our community.</p> <p>We will survey students to gain student voice.</p> <p>Achievement expectations and targets are set each year and regularly monitored to ensure learners are making progress.</p> <p>School wide focus on Agency - with students having more voice.          Elements to be inquired into include:-          Motivation &amp; engagement, Learners as leaders, Learner driven learning.          Our Maaori students -</p> <p>Positive Behaviour for Learning (PB4L) is implemented schoolwide and is part of our school culture. Sharing and building on our Vision virtues of Kia Manaaki, Kia Kotahi and Kia Maia along with Kia atawhai aa mua Kia tipu ngatahi.</p>	<p><b>Agency by Design an Educator's playbook</b> by Derek Wenmouth and Marsha Jones, With George Edwards and Annette Thompson</p> <p>PLD- James Anderson - Growth Mindset - learning Pit</p>	<p>Teachers          SLT          Syndicate leaders</p>	<p>Ongoing</p>	<p>Our whaanau feel welcomed to our school and have an opportunity to meet other new families.</p> <p>Through consultation with our whānau, we can better understand and respond to the needs of our learners.</p> <p>As part of the PB4L survey that we administer yearly:          -Target results are updated each term. -The data is used to plan actions for teaching and learning - we are responsive to the story the data is telling us.</p> <p>Student achievement is regularly discussed and acted upon at a class, syndicate and school-wide level. This is going well.</p> <p>Greater motivation and engagement due to exciting learning motivated by agentic learning.</p> <p>PB4L is operating in all classes successfully and across the school.</p> <p>Our school vision is demonstrated in the day-to-day behaviour of our students.</p> <p>Talking the common language through our vision of what positive actions look like in a range of settings across the school and community.</p>
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<p><b>2. Barrier Free Access (N3-4)</b></p> <p>Opportunities available to all students.</p> <p>High expectations for learning in literacy and numeracy are set for our Maaori learners.</p> <p>Plans and actions are put in place to achieve equitable outcomes for our Maaori students.</p>	<p>Survey through kanohi-te-kanohi conversations and other methods of effective engagement, our whānau with Maaori and Pasifika tamariki to gain their feedback on a range of areas including academic, cultural, etc.</p> <p>Gather across school student voices to help inform what is working well and guide the next steps.</p> <p>Connecting with our Maaori students to know and understand their whakapapa.</p> <p>Teachers are able to differentiate their teaching for a wide range of learning needs from those who have special needs to those who are gifted learners.</p> <p>Identify and build greater opportunities for student leadership, developing and recognising role models.</p> <p>Literacy and numeracy are areas we spend most of our learning time to build competence and confidence in all learners.</p>	<p>Teachers</p> <p>SLT</p> <p>Syndicate leaders</p>	<p>ONGOING</p>	<p>Regular Whānau hui, WAIMAC and Kaahui Ako involvement.</p> <p>We provide support to whaanau with financial challenges.</p> <p>We subsidise camps, after-school care, uniforms and devices, stationery, food, etc.</p> <p>We follow up on whaanau who have students with attendance issues.</p> <p>Actively reaching out to our Māori whānau through pepeha and conversations.</p> <p>Special needs supports are in place to support learners who have extra needs.</p> <p>We celebrate a range of gifts and talents at our school including The Arts and cultural competencies to build mana.</p> <p>Teachers are supported and set up for success to be able to teach literacy and numeracy in a highly competent manner.</p>
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<p><b>3. Quality Teaching and Leadership (N5-6)</b></p> <p>Māori students being able to have access to te ao Maaori, the Maaori world – access to language, culture, marae, tikanga and resources.</p> <p>Teachers are supported through regular PLD to teach in a highly responsive and capable manner.</p> <p>We encourage whaanau leadership in areas of leadership and governance at our school.</p>	<p>Te reo Maaori is taught in all classes for a minimum of 30 minutes a week.</p> <p>Te reo Maaori extension classes offered to all students once a week.</p> <p>Teacher PLD to continue to build capacity in te reo Maaori capabilities.</p> <p>Students and staff learn and share karakia together each morning.</p> <p>Teachers to implement the plan that the staff have co-constructed for the planning and teaching of te reo Maaori. <u>Te Reo Maaori Plan</u></p> <p>Kapa haka - all students attend this programme.</p> <p>Kapa haka performance rōpu is offered to all students once a week.</p> <p>School communications and rewards use Maaori language to encourage the use of Maaori on a day-to-day basis.</p> <p>Marae visits on a regular basis to Ngaati Hauaa-Te iti o Hauaa.</p> <p>We are continuing to build strong and positive relationships with Ngaati Hauaa.</p> <p>Building a bank of the local stories (history) for all students to draw from in the years ahead.</p>	<p>Teachers</p> <p>SLT</p> <p>Syndicate leaders</p>	<p>Ongoing</p>	<p>Each term a plan is set in place to ensure there is a systematic plan for teaching te reo Maaori.</p> <p>Two classes are currently operating at 4B. All classes to start the Aotearoa way operating at level 4 B.</p> <p>Teachers and students value te reo Maaori by showing their respect and passion for the language in a range of settings.</p> <p>Teachers and students demonstrate their respect and passion for tikanga Maaori through their positive actions and attitudes.</p> <p>Our students know and value our local stories and can relate them to the environment they live in.</p> <p>All students attend kapa haka lessons in their hapu groups.</p> <p>Senior and middle students can perform in our kura's Kapa haka roopuu to compete at Kapa haka festivals.</p> <p>Our students know aspects of the history of our country Aotearoa and be able to share this with their whānau.</p> <p>Having a positive relationship with Ngaati Hauaa..</p> <p>Local histories resources created and used.</p> <p>Unit plans developed in alignment with the refreshed Social Studies curriculum.</p>
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	<p>Resources are available for the whole school to use to plan for and teach te reo Maaori, local histories and tikanga Maaori.</p> <p>Alex Barns a researcher with NZCER - will be working with us and kura from around the motu to see how we are evolving and integrating our approach to Aotearoa Histories curriculum.</p>				<p>School signage that uses Maaori phrases and wording to encourage the use of Māori on a day-to-day basis.</p> <p>Having a positive relationships with Ngaati Hauaa..</p> <p>Aotearoa Histories curriculum increasingly being integrated throughout our learning areas.</p>	
<p>KEY:</p>	<p>FG = Focus Groups, LT = Leadership Team, SY = Syndicates, CT = Classroom Teachers, Stu = Students          ASL = Across School Leaders, WSL = Within School Leaders</p> <p>  Not on track (likely to fail)              At risk              On track              Completed         </p>					

