

TE AWAMUTU PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2002

Principal: Sharon Griffiths

School Address: 401 Teasdale Street

School Postal Address: 401 Teasdale Street, Te Awamutu, 3800

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TE AWAMUTU PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Te Awamutu Primary School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Sarah Hayes


Full Name of Presiding Member

Sharon Eliza Griffiths

Full Name of Principal



Signature of Presiding Member



Signature of Principal

31 / 05 / 2023

Date:

31-05-23

Date:

Te Awamutu Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,394,874	3,801,513	4,257,180
Locally Raised Funds	3	383,673	273,189	288,798
Interest Income		12,445	5,900	4,220
		<u>4,790,992</u>	<u>4,080,602</u>	<u>4,550,198</u>
Expenses				
Locally Raised Funds	3	195,555	178,793	186,143
Learning Resources	4	3,209,388	2,743,687	3,069,811
Administration	5	253,226	242,064	268,042
Finance		7,384	3,636	3,572
Property	6	910,387	869,981	814,235
Other Expenses	7	-	-	1,683
Loss on Disposal of Property, Plant and Equipment	12	24,706	-	-
		<u>4,600,646</u>	<u>4,038,161</u>	<u>4,343,486</u>
Net Surplus / (Deficit) for the year		190,346	42,441	206,712
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>190,346</u>	<u>42,441</u>	<u>206,712</u>

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

Te Awamutu Primary School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,322,067	1,128,838	1,106,445
Total comprehensive revenue and expense for the year		190,346	42,441	206,712
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	8,910
Equity at 31 December		1,512,413	1,171,279	1,322,067
Accumulated comprehensive revenue and expense		1,512,413	1,171,279	1,322,067
Equity at 31 December		1,512,413	1,171,279	1,322,067

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Awamutu Primary School Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	658,053	473,408	593,935
Accounts Receivable	9	249,587	189,825	217,167
GST Receivable		-	2,695	-
Prepayments		22,638	21,294	33,664
Inventories	10	9,428	10,710	11,529
Investments	11	412,445	400,885	405,837
Funds Receivable for Capital Works Projects	18	55,235	-	1
Transport Network investment		2,764	2,699	2,699
		1,410,150	1,101,516	1,264,832
Current Liabilities				
GST Payable		924	-	4,790
Accounts Payable	13	271,337	237,973	247,144
Revenue Received in Advance	14	16,040	89,639	19,859
Provision for Cyclical Maintenance		-	-	-
Painting Contract Liability	16	-	-	24,080
Finance Lease Liability	17	48,810	22,411	43,595
Funds held for Capital Works Projects	18	-	-	104,941
		337,111	350,023	444,409
Working Capital Surplus/(Deficit)		1,073,039	751,493	820,423
Non-current Assets				
Property, Plant and Equipment	12	545,201	480,688	584,355
		545,201	480,688	584,355
Non-current Liabilities				
Provision for Cyclical Maintenance	15	57,376	51,335	27,422
Finance Lease Liability	17	48,451	9,567	55,289
		105,827	60,902	82,711
Net Assets		1,512,413	1,171,279	1,322,067
Equity		1,512,413	1,171,279	1,322,067

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

Te Awamutu Primary School
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,132,020	967,031	1,070,953
Locally Raised Funds		374,836	273,189	308,078
Goods and Services Tax (net)		(3,866)	-	7,485
Payments to Employees		(682,681)	(555,382)	(664,157)
Payments to Suppliers		(473,544)	(366,897)	(506,265)
Interest Paid		(7,384)	(3,636)	(3,572)
Interest Received		10,686	5,900	5,394
Net cash from/(to) Operating Activities		350,067	320,205	217,916
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(48,756)	(89,000)	(44,401)
Purchase of Investments		(6,608)	-	(4,953)
Net cash from/(to) Investing Activities		(55,364)	(89,000)	(49,354)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,785
Finance Lease Payments		(42,881)	(61,745)	(30,450)
Painting contract payments		(24,080)	(29,924)	(24,080)
Funds Administered on Behalf of Third Parties		(163,624)	-	135,246
Net cash from/(to) Financing Activities		(230,585)	(91,669)	91,501
Net increase/(decrease) in cash and cash equivalents		64,118	139,536	260,063
Cash and cash equivalents at the beginning of the year	8	593,935	333,872	333,872
Cash and cash equivalents at the end of the year	8	658,053	473,408	593,935

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

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



Te Awamutu Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 12.

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 17. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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

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

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	25 -50 Years
Furniture and Equipment	4 - 20 Years
Information and Communication Technology	8 Years
Motor Vehicles	10 Years
Library Resources	12.5% Diminishing Value
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,148,202	967,031	1,128,632
Teachers' Salaries Grants	2,651,749	2,258,748	2,562,998
Use of Land and Buildings Grants	593,136	575,734	543,509
Transport Network	65	-	-
Other Government Grants	1,722	-	22,041
	4,394,874	3,801,513	4,257,180

The school has opted in to the donations scheme for this year. Total amount received was \$80,850.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	11,330	-	6,755
Fees for Extra Curricular Activities	294,324	232,250	238,633
Trading	38,368	37,100	32,548
Fundraising & Community Grants	39,651	3,839	10,862
	383,673	273,189	288,798
Expenses			
Extra Curricular Activities Costs	152,954	141,693	154,711
Trading	31,640	37,100	28,915
Fundraising & Community Grant Costs	10,961	-	2,517
	195,555	178,793	186,143
<i>Surplus for the year Locally raised funds</i>	188,118	94,396	102,655

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	96,228	132,400	149,429
Library Resources	3,072	2,900	3,102
Employee Benefits - Salaries	2,940,691	2,459,620	2,807,426
Staff Development	42,355	44,100	14,028
Depreciation	127,042	104,667	95,826
	3,209,388	2,743,687	3,069,811

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,515	6,039	5,863
Board Fees	4,290	4,700	4,160
Board Expenses	12,325	19,215	3,416
Communication	4,856	6,200	6,049
Consumables	18,264	19,300	16,408
Operating Lease	-	-	10,732
Other	40,439	54,450	44,178
Employee Benefits - Salaries	134,402	99,500	147,003
Insurance	14,735	15,500	14,033
Service Providers, Contractors and Consultancy	17,400	17,160	16,200
	<u>253,226</u>	<u>242,064</u>	<u>268,042</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	15,752	14,500	15,452
Cyclical Maintenance Provision	29,954	19,737	19,737
Grounds	27,992	31,000	25,488
Heat, Light and Water	34,780	36,000	30,133
Rates	9,855	8,300	8,214
Repairs and Maintenance	51,604	33,700	15,696
Use of Land and Buildings	593,136	575,734	543,509
Security	2,822	4,000	5,444
Employee Benefits - Salaries	144,492	145,010	149,175
Consultants	-	2,000	1,387
	<u>910,387</u>	<u>869,981</u>	<u>814,235</u>

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. Other Expenses

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Loss on Uncollectable Accounts Receivable	-	-	1,683
	<u>-</u>	<u>-</u>	<u>1,683</u>

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	658,053	473,408	593,935
Cash and cash equivalents for Statement of Cash Flows	<u>658,053</u>	<u>473,408</u>	<u>593,935</u>

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

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	12,055	16,176	7,695
Banking Staffing Underuse	-	3,467	5,975
Interest Receivable	2,988	2,403	1,229
Teacher Salaries Grant Receivable	234,544	167,779	202,268
	<u>249,587</u>	<u>189,825</u>	<u>217,167</u>
Receivables from Exchange Transactions	15,043	18,579	8,924
Receivables from Non-Exchange Transactions	234,544	171,246	208,243
	<u>249,587</u>	<u>189,825</u>	<u>217,167</u>

10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	-	456	147
Uniforms	9,428	10,254	11,382
	<u>9,428</u>	<u>10,710</u>	<u>11,529</u>

11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	412,445	400,885	405,837
Total Investments	<u>412,445</u>	<u>400,885</u>	<u>405,837</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	260,575	-	-	-	(10,728)	249,847
Furniture and Equipment	118,521	32,678	(2,741)	-	(32,242)	116,216
Information and Communication Technology	29,236	22,509	(223)	-	(14,875)	36,648
Motor Vehicles	23,110	-	-	-	(4,622)	18,488
Leased Assets	133,080	55,746	(21,743)	-	(61,778)	105,304
Library Resources	19,833	1,663	-	-	(2,797)	18,698
Balance at 31 December 2022	584,355	112,596	(24,707)	-	(127,042)	545,201

The net carrying value of equipment held under a finance lease is \$105,304 (2021: \$133,080)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	461,258	(211,411)	249,847	461,258	(200,683)	260,575
Furniture and Equipment	895,460	(779,244)	116,216	873,331	(754,810)	118,521
Information and Communication Technology	487,235	(450,587)	36,648	467,692	(438,456)	29,236
Motor Vehicles	59,580	(41,092)	18,488	59,580	(36,470)	23,110
Leased Assets	198,238	(92,934)	105,304	281,323	(148,243)	133,080
Library Resources	107,219	(88,521)	18,698	105,556	(85,723)	19,833
Balance at 31 December	2,208,990	(1,663,789)	545,201	2,248,740	(1,664,385)	584,355

13. Accounts Payable

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Creditors	13,736	51,213	24,278
Accruals	6,039	4,763	5,387
Employee Entitlements - Salaries	234,544	167,779	202,268
Employee Entitlements - Leave Accrual	17,018	14,218	15,211
	271,337	237,973	247,144
Payables for Exchange Transactions	271,337	237,973	247,144
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	271,337	237,973	247,144

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue in Advance	3,904	6,439	12,279
Income in Advance - WINZ	11,978	-	7,422
Grants in Advance-MOE	-	83,200	-
Other Funds In Advance	158	-	158
	<u>16,040</u>	<u>89,639</u>	<u>19,859</u>

15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	27,422	31,598	7,685
Increase to the Provision During the Year	24,013	19,737	19,737
Use of the Provision During the Year	-	-	7,561
Other Adjustments	5,941	-	(7,561)
Provision at the End of the Year	<u>57,376</u>	<u>51,335</u>	<u>27,422</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	57,376	51,335	27,422
	<u>57,376</u>	<u>51,335</u>	<u>27,422</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan / painting quotes.

16. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	-	-	24,080
Due after one year	-	-	-
	<u>-</u>	<u>-</u>	<u>24,080</u>

In 2019 the Board signed an agreement with Carus Group (the contractor) for an agreed programme of work covering a 3 year period. The programme provides for External Painting of the Ministry owned buildings in 2, with regular maintenance in subsequent years. The agreement has an annual commitment of \$24,080. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	55,729	22,411	43,994
Later than One Year and no Later than Five Years	54,446	9,567	53,168
Future Finance Charges	(12,914)	-	1,722
	<u>97,261</u>	<u>31,978</u>	<u>98,884</u>

Represented by

Finance lease liability - Current

Finance lease liability - Non current

48,810	22,411	43,595
48,451	9,567	55,289
<u>97,261</u>	<u>31,978</u>	<u>98,884</u>

18. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Admin Refurb	229917	104,941	-	(160,176)	-	(55,235)
Totals		<u>104,941</u>	<u>-</u>	<u>(160,176)</u>	<u>-</u>	<u>(55,235)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(55,235)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Main Building Re-Roof 2020	211889	(6,951)	26,682	(19,731)	-	-
AMS/ILE, Fire, Roof Upgrade	211894	(9,285)	45,334	(36,050)	-	-
M, L, P Building Replacement	219028	(7,282)	11,838	(4,556)	-	-
Targeted Ext Cladding Rep	218782	(3,859)	2,183	-	2,051	-
LSC Office	218279	(1,258)	-	1,258	-	-
Admin Refurb	229917	-	140,872	(35,931)	-	104,941
Totals		<u>(28,635)</u>	<u>226,909</u>	<u>(95,010)</u>	<u>2,051</u>	<u>104,940</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

104,941

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,290	4,160
<i>Leadership Team</i>		
Remuneration	997,203	830,900
Full-time equivalent members	10.00	8.00
Total key management personnel remuneration	1,001,493	835,060

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	-
110 - 120	1.00	2.00
120 - 130	1.00	-
	3.00	2.00

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



21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	\$28,890
Number of People	-	1

22. Contingencies

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

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

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

\$208,904.57 contract for the Admin Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$140,872 has been received of which \$196,107 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$156,524.07 contract for the Admin Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$140,872 has been received of which \$35,931 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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

24. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	658,053	473,408	593,935
Receivables	249,587	189,825	217,167
Investments - Term Deposits	412,445	400,885	405,837
Total Financial assets measured at amortised cost	<u>1,320,085</u>	<u>1,064,118</u>	<u>1,216,939</u>

Financial liabilities measured at amortised cost

Payables	271,337	237,973	247,144
Finance Leases	97,261	31,978	98,884
Painting Contract Liability	-	-	24,080
Total Financial Liabilities Measured at Amortised Cost	<u>368,598</u>	<u>269,951</u>	<u>370,108</u>

25. Events After Balance Date

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

26. Comparatives

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

Te Awamutu Primary School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Chris Grenfell	Presiding Member	Elected	Sep 2022
Sarah Hoyes	Presiding Member	Elected	Sep 2025
Sharon Griffiths	Principal	ex Officio	
Dione Houghton	Parent Representative	Elected	Sep 2022
Sarah Hoyes	Parent Representative	Elected	Sep 2022
Meredith Stewart	Parent Representative	Elected	Sep 2022
Wium Mostert	Parent Representative	Co-opted	Sep 2022
Ryan Williamson	Parent Representative	Co-opted	Sep 2022
Meredith Stewart	Parent Representative	Elected	Sep 2025
Wium Mostert	Parent Representative	Elected	Sep 2025
Ryan Williamson	Parent Representative	Elected	Sep 2025
Sara Mallinson	Parent Representative	Elected	Sep 2025
Emma Gedy	Parent Representative	Co-opted	Sep 2025
Maree Parkes	Staff Representative	Elected	Sep 2022
Chris Rennie	Staff Representative	Elected	Sep 2025

Te Awamutu Primary School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$8,043 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Te Awamutu Primary 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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE AWAMUTU PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Te Awamutu Primary School (the School). The Auditor-General has appointed me, Tracey Herbert, using the staff and resources of Finnz Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Members of the Board, Kiwisport Note, Statement of Compliance with Employment Policy and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Tracey Herbert
Finnz Audit Limited
On behalf of the Auditor-General
Te Awamutu, New Zealand

Statement of Variance Reporting



School Name:	Te Awamutu Primary School	School Number:	2002																						
Strategic Aim:	<ul style="list-style-type: none">● Implement and embed Formative Teaching Practice● Research, design and implement programmes of work in literacy.																								
Annual Aim:	<ul style="list-style-type: none">● Learning will be collaborative for teachers and students, empowering both parties to achieve a higher degree of knowledge and participation● All staff will understand and utilise modern, researched and evidenced-based practice in literacy. In turn, a programme of work will be established to support achievement for all learners● Teachers will use evidence from internal review cycles to improve and/or adapt practice																								
Target:	<ul style="list-style-type: none">● Reduce disparity between Non-European and Māori, and males and females to a difference of 0-5% (moderate disparity).																								
Baseline Data:	<table><tr><td></td><td>2019</td><td>2020</td><td>2021</td><td>2022</td></tr><tr><td>Reading</td><td>73% All - ?% Maori</td><td>71% All 63% Maori -</td><td>66% All 58% Maori</td><td>83% All 81% Māori</td></tr><tr><td>Writing</td><td>52% All + ?% Maori</td><td>75% All 65% Maori</td><td>69% All 60% Maori</td><td>74% All 68% Māori</td></tr><tr><td>Maths</td><td>70% All + ?% Maori</td><td>73% All 60% Maori</td><td>69% All 57% Maori</td><td>75% All 64% Māori</td></tr></table>						2019	2020	2021	2022	Reading	73% All - ?% Maori	71% All 63% Maori -	66% All 58% Maori	83% All 81% Māori	Writing	52% All + ?% Maori	75% All 65% Maori	69% All 60% Maori	74% All 68% Māori	Maths	70% All + ?% Maori	73% All 60% Maori	69% All 57% Maori	75% All 64% Māori
	2019	2020	2021	2022																					
Reading	73% All - ?% Maori	71% All 63% Maori -	66% All 58% Maori	83% All 81% Māori																					
Writing	52% All + ?% Maori	75% All 65% Maori	69% All 60% Maori	74% All 68% Māori																					
Maths	70% All + ?% Maori	73% All 60% Maori	69% All 57% Maori	75% All 64% Māori																					

Writing: End of Year 2022

Writing	Well below		Below		At		Above		Total Number	Percentage At / Above
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion		
All students	43	8.0%	100	18.6%	278	51.6%	118	21.9%	539	73.5%
Māori	16	10.0%	36	22.5%	83	51.9%	25	15.6%	160	67.5%
Pasifika	0		1	20.0%	4	80.0%	0		5	80.0%
Asian	4	9.8%	2	4.9%	23	56.1%	12	29.3%	41	85.4%
European/Pākehā/ Other European	20	6.5%	55	17.9%	157	51.0%	76	24.7%	308	75.6%
Male	33	11.3%	61	21.0%	146	50.2%	51	17.5%	291	67.7%
Female	10	4.0%	39	15.7%	132	53.2%	67	27.0%	248	80.2%

Writing	Well below		Below		At		Above		Total Number	Percentage At / Above
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion		
Year 1	0		0		54	58.7%	38	41.3%	92	100.0%
Year 2	0		5	5.3%	74	78.7%	15	16.0%	94	94.7%
Year 3	7	6.5%	19	17.6%	55	50.9%	27	25.0%	108	75.9%
Year 4	8	9.8%	17	20.7%	51	62.2%	6	7.3%	82	69.5%
Year 5	13	18.8%	27	39.1%	11	15.9%	18	26.1%	69	42.0%
Year 6	15	16.0%	32	34.0%	33	35.1%	14	14.9%	94	50.0%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Structured Literacy professional development through Learning Matters. It was assumed that the knowledge in this area would overflow and impact on students' ability to encode in writing.</p> <p>Invested in iDEAL platform to support teachers with teaching and assessment of spelling.</p>	<p>Achievement overall is up by 4.4% from 2021.</p> <p>Overall Māori achievement is up by 7.5% from 2021. This reduces the disparity between Māori and European to a 'significant' level with a difference of 8.1% (as opposed to 13.4% last year - 'severe')</p> <p>Boys writing achievements are still of concern. The disparity between</p>	<p>We are in our second year of Structured Literacy, and teachers are improving their teaching of spelling. Our hunch is Reading, Spelling, Handwriting and Writing are still taught largely in isolation and the school would benefit from a literacy block whereby all literacy areas are integrated.</p>	<p>Explicit transferral of Structured Literacy concepts into the Writing programme, rather than assuming assimilated learning is transferred.</p> <p>Professional development for all teachers in writing.</p> <p>Development of an integrated Literacy block.</p>

<p>Literacy specialist supports staff for 2 days a week for the last two terms.</p> <p>Whole staff, unpacked processes for teaching and learning across all curriculum areas at TAPS throughout 2022 (inclusive of SL, Writing, Handwriting, Reading, Library, Oral Language).</p> <p>Literacy Team/Management Team has devised clearer SL progressions, writing progressions and are working towards completing Oral Language progressions.</p>	<p>males and females is 12.5% - severe.</p> <p>There are drops in achievement data going into Year 3 and Year 5.</p> <table><tr><th>Year 2 - 2021</th><th>Year 3 - 2022</th></tr><tr><td>93.0%</td><td>75.9%</td></tr></table> <table><tr><th>Year 4 - 2021</th><th>Year 5 - 2022</th></tr><tr><td>64.7%</td><td>42.0%</td></tr></table> <p>Year 6 achievement is up by 11.1% from 38.9% as Year 5's in 2021.</p>	Year 2 - 2021	Year 3 - 2022	93.0%	75.9%	Year 4 - 2021	Year 5 - 2022	64.7%	42.0%	<p>Year 3 and Year 5 students move up a curriculum level with higher expectations.</p> <p>Progress for all students has been individually collected and analysed at mid-year and end-year data points. Students are progressing despite achievement data. This leads to the conclusion that students are backfilling learning gaps and improving however may still not be achieving at the expected levels for their year groups.</p>	<p>Start Professional Learning Circles across teaching teams to address curriculum transition areas.</p> <p>Accountability for adhering to teaching and assessment processes as developed in 2022.</p> <p>Seek to appoint a Literacy Specialist for 2022.</p> <p>Add a SMS “pre-writer” assessment indicator to measure those who begin school with limited writing capacity. This will provide more detailed data to analyse and add further accountability for teachers to justify lack of progress.</p> <p>Development of a Strategic Team to research and develop an implementation plan for Writing processes at TAPS.</p> <p>More structure and focus on pace of learning in Writing is required.</p>
Year 2 - 2021	Year 3 - 2022										
93.0%	75.9%										
Year 4 - 2021	Year 5 - 2022										
64.7%	42.0%										

Planning for next year:

Targets for 2023: Reduce disparity between

- Māori and European
- Boys and Girls

Strategic planning and funding of the following:

- Structured Literacy: iDeal platform and Literacy Specialist
- Professional development with Sheena Cameron - Callback day in January
- Set up a Strategic team to write a scope/sequence implementation plan. Build in a teaching sprint with growth buddies to improve teaching practices in Writing.

Reading: End of Year 2022 - Authentic Text

Reading	Well below		Below		At		Above		Total Number	Percentage At / Above
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion		
All students	12	3.0%	56	13.8%	213	52.6%	124	30.6%	405	83.2%
Māori	2	1.8%	19	17.0%	63	56.3%	28	25.0%	112	81.3%
Pasifika	0		0		3	100.0%	0		3	100.0%
Asian	1	2.8%	4	11.1%	19	52.8%	12	33.3%	36	86.1%
European/Pākehā/ Other European	6	2.6%	31	13.2%	120	51.3%	77	32.9%	234	84.2%
Male	8	3.7%	33	15.1%	110	50.2%	68	31.1%	219	81.3%
Female	4	2.2%	23	12.4%	103	55.4%	56	30.1%	186	85.5%

Reading	Well below		Below		At		Above		Total Number	Percentage At / Above
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion		
Year 1	0		0		0		1	100.0%	1	100.0%
Year 2	0		1	1.6%	35	55.6%	27	42.9%	63	98.4%
Year 3			12	12.2%	62	63.3%	24	24.5%	98	87.8%
Year 4	1	1.3%	18	22.5%	39	48.8%	22	27.5%	80	76.3%
Year 5	5	7.2%	9	13.0%	37	53.6%	18	26.1%	69	79.7%
Year 6	6	6.4%	16	17.0%	40	42.6%	32	34.0%	94	76.6%

- Disparity between Māori and European is moderate (2.9%). This was 13.4% last year so has been dramatically reduced.
- Disparity between Females and Males is also moderate (4.2%). This was 11.5% last year so it has also been dramatically reduced.
- Second year of building teachers knowledge and skills in teaching Structured Literacy. Large cohort of new teachers to TAPS in 2022 had to be trained prior to implementing in their classrooms.
- Teachers use decodable or authentic text depending on students needs/levels to teach reading.
- Teachers in Team 1 and 2 base their reading programme on Structured Literacy using decodable texts. Team 2 is where most students should transition to authentic texts, (approximately Level 16/17 of the colour wheel).
- Teachers in Team 3 and 4 had professional development on how to integrate Structured Literacy into their reading programmes. The teachers have also received professional development on teaching reading using authentic texts by Claire Knight from Learning Matters.
- Literacy specialist supports staff for 2 days a week (In Terms 3 & 4).
- Intervention programmes provided for Year 4 - 6 students by teacher aides and an itinerant teacher (3 days per week released). The focus was put on these age groups over the past two years to better equip our learners for the expectations of intermediate.
- Data is inclusive of all ESOL (English Speakers of Other Languages) and Special Needs learners.

Planning for next year:

- Reinforce the message to parents that reading to their child each night will support their acquisition of new knowledge and a love for reading.
- Ensure a variety of texts are sent home to read together regularly (decodable words, sentences, texts, or authentic texts such as journals or stories).
- Recruit a literacy specialist to support acquisition of skills, knowledge and implementation of Structured Literacy long term.
- Establish a literacy block to refine the overcrowded curriculum and provide a structure for integrating and teaching the elements of literacy as efficiently as possible.

Maths: End of Year 2022										
Maths	Well below		Below		At		Above		Total	Percentage
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number	At / Above
All students	16	3.0%	121	22.4%	284	52.7%	118	21.9%	539	74.6%
Māori	7	4.3%	51	31.7%	86	53.4%	17	10.6%	161	64.0%
Pasifika	0		1	20.0%	4	80.0%	0		5	80.0%
Asian	0		6	14.6%	20	48.8%	15	36.6%	41	85.4%
European/Pākehā/ Other European	7	2.3%	59	19.2%	162	52.6%	80	26.0%	308	78.6%
Male	7	2.4%	64	22.0%	136	46.7%	84	28.9%	291	75.6%
Female	9	3.6%	57	23.0%	148	59.7%	34	13.7%	248	73.4%

Maths	Well below		Below		At		Above		Total	Percentage
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number	At / Above
Year 1	0		0		82	89.1%	10	10.9%	92	100.0%
Year 2	0		23	24.5%	42	44.7%	29	30.9%	94	75.5%
Year 3	1	0.9%	21	19.4%	61	56.5%	25	23.1%	108	79.6%
Year 4	0		26	31.7%	37	45.1%	19	23.2%	82	68.3%
Year 5	5	7.2%	24	34.8%	26	37.7%	14	20.3%	69	58.0%
Year 6	10	10.6%	27	28.7%	36	38.3%	21	22.3%	94	60.6%

- Disparity between Māori and European is deemed severe at 14.6%. This has reduced from 17.8% last year.
- Disparity between Females and Males is also moderate at 2.2%. Last year it was 2.7%.
- The pattern whereby the data drops in the transition between Year 4 and Year 5 (or between Level 2 and Level 3 of the curriculum) is replicated in the Maths achievement data. This is not the case for the transition between Year 2 and 3 (or Level 1 and 2 of the curriculum). That has increased.
- Introduced Maths knowledge programme across the whole school with Board funded teacher aides since mid-year. This could explain the improvement to the disparities and the data relating to the transition between Year 2 and 3.

Planning for next year:

- Continue Maths Knowledge Programme.
- Improve a few hot spots with programme, i.e, teachers incorrectly implementing and testing using the programme.
- Extended Leadership working with Momentum Learning to develop processes for teaching and learning in Maths at TAPS. In 2024 we would expect to see this extend into Team Meetings and other classrooms.