

TATUANUI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1983

Principal: Brendon Fiebig

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Accountant / Service Provider:

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TATUANUI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Tatuanui 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.

Amy Pink

Full Name of Presiding Member

Brendon Fiebig

Full Name of Principal

Amy Pink

Signature of Presiding Member

Brendon Fiebig

Signature of Principal

31/5/2024

Date:

31/5/2024

Date:

Tatuanui School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,353,269	1,225,626	1,202,093
Locally Raised Funds	3	89,346	44,838	99,269
Interest		8,029	-	1,109
Total Revenue		1,450,644	1,270,464	1,302,471
Expense				
Locally Raised Funds	3	45,063	30,295	37,199
Learning Resources	4	1,002,340	886,962	846,433
Administration	5	132,339	118,996	116,759
Interest		418	-	542
Property	6	319,165	259,808	239,289
Total Expense		1,499,325	1,296,061	1,240,222
Net Surplus / (Deficit) for the year		(48,681)	(25,597)	62,249
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(48,681)	(25,597)	62,249

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

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

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		343,909	281,660	281,660
Total comprehensive revenue and expense for the year		(48,681)	(25,597)	62,249
Contribution - Furniture and Equipment Grant		8,173	-	-
Equity at 31 December		303,401	256,063	343,909
Accumulated comprehensive revenue and expense		303,401	256,063	343,909
Equity at 31 December		303,401	256,063	343,909

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.

Tatuanui School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	78,513	95,055	159,209
Accounts Receivable	8	67,251	55,144	62,448
GST Receivable		-	1,012	-
Prepayments		9,305	11,481	10,408
Inventories	9	4,129	2,903	2,903
Investments	10	96,723	-	53,768
Funds Receivable for Capital Works Projects	16	-	-	3,628
		255,921	165,595	292,364
Current Liabilities				
GST Payable		3,206	-	6,444
Accounts Payable	12	90,691	80,551	89,985
Revenue Received in Advance	13	43,817	-	-
Provision for Cyclical Maintenance	14	5,213	24,429	35,721
Finance Lease Liability	15	4,109	7,208	6,097
Funds held for Capital Works Projects	16	10,564	-	80
		157,600	112,188	138,327
Working Capital Surplus/(Deficit)		98,321	53,407	154,037
Non-current Assets				
Property, Plant and Equipment	11	216,128	214,592	212,595
		216,128	214,592	212,595
Non-current Liabilities				
Provision for Cyclical Maintenance	14	8,688	1,936	15,063
Finance Lease Liability	15	2,360	10,000	7,660
		11,048	11,936	22,723
Net Assets		303,401	256,063	343,909
Equity		303,401	256,063	343,909

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

Tatuanui School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		328,457	272,116	298,732
Locally Raised Funds		133,209	44,838	65,290
Goods and Services Tax (net)		(3,238)	-	11,631
Payments to Employees		(175,190)	(120,617)	(109,697)
Payments to Suppliers		(292,804)	(169,572)	(183,321)
Interest Paid		(418)	-	(542)
Interest Received		6,780	-	1,109
Net cash from/(to) Operating Activities		<u>(3,204)</u>	<u>26,765</u>	<u>83,202</u>
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(53,840)	(18,870)	(34,643)
Purchase of Investments		(42,955)	-	(320)
Net cash from/(to) Investing Activities		<u>(96,795)</u>	<u>(18,870)</u>	<u>(34,963)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,173	-	-
Finance Lease Payments		(4,707)	(3,854)	(5,109)
Funds Administered on Behalf of Other Parties		15,837	-	25,065
Net cash from/(to) Financing Activities		<u>19,303</u>	<u>(3,854)</u>	<u>19,956</u>
Net increase/(decrease) in cash and cash equivalents		<u><u>(80,696)</u></u>	<u><u>4,041</u></u>	<u><u>68,195</u></u>
Cash and cash equivalents at the beginning of the year	7	159,209	91,014	91,014
Cash and cash equivalents at the end of the year	7	<u><u>78,513</u></u>	<u><u>95,055</u></u>	<u><u>159,209</u></u>

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.

Tatuanui School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Tatuanui 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 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	10-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Textbooks	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	331,965	272,116	302,583
Teachers' Salaries Grants	795,817	760,449	706,449
Use of Land and Buildings Grants	225,487	193,061	193,061
	1,353,269	1,225,626	1,202,093

The school has opted in to the donations scheme for this year. Total amount received was \$20,344.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	19,103	5,000	37,537
Fees for Extra Curricular Activities	25,075	15,488	31,094
Trading	2,738	1,050	1,566
Fundraising & Community Grants	42,430	23,300	29,072
	89,346	44,838	99,269
Expense			
Extra Curricular Activities Costs	35,627	28,665	34,336
Trading	1,574	1,030	2,268
Fundraising & Community Grant Costs	7,862	600	595
	45,063	30,295	37,199
<i>Surplus for the year Locally raised funds</i>	44,283	14,543	62,070

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	45,637	33,209	37,990
Library Resources	1,326	1,300	735
Employee Benefits - Salaries	898,389	815,453	750,461
Staff Development	7,400	7,000	6,245
Depreciation	49,588	30,000	51,002
	1,002,340	886,962	846,433

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	5,900	5,900	1,000
Board Fees	3,880	3,900	2,985
Board Expenses	25,513	2,050	3,314
Communication	3,934	3,570	3,331
Consumables	5,239	6,100	6,393
Operating Leases	-	-	3,415
Other	16,780	17,363	19,125
Employee Benefits - Salaries	61,189	61,713	66,968
Insurance	4,033	8,900	5,660
Service Providers, Contractors and Consultancy	5,871	9,500	4,568
	132,339	118,996	116,759

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,677	3,500	2,511
Consultancy and Contract Services	23,812	18,391	18,065
Cyclical Maintenance Provision	14,553	3,969	(11,302)
Grounds	23,947	12,666	13,378
Heat, Light and Water	11,100	9,000	7,960
Repairs and Maintenance	14,713	14,221	11,946
Use of Land and Buildings	225,487	193,061	193,061
Security	1,778	1,100	2,813
Employee Benefits - Salaries	1,098	3,900	857
	319,165	259,808	239,289

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	78,513	95,055	159,209
Cash and cash equivalents for Statement of Cash Flows	78,513	95,055	159,209

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

Of the \$78,513 Cash and Cash Equivalents \$10,564 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	325	1,648	1,973
Interest Receivable	1,249	155	-
Teacher Salaries Grant Receivable	65,677	53,341	60,475
	67,251	55,144	62,448
	67,251	55,144	62,448
Receivables from Exchange Transactions	1,574	1,803	1,973
Receivables from Non-Exchange Transactions	65,677	53,341	60,475
	67,251	55,144	62,448
	67,251	55,144	62,448

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	92	328	444
Uniforms	4,037	2,575	2,459
	4,129	2,903	2,903
	4,129	2,903	2,903

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	96,723	-	53,768
	96,723	-	53,768
	96,723	-	53,768

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	38,532	2,200	-	-	(2,373)	38,360
Furniture and Equipment	91,005	41,077	-	-	(17,146)	114,936
Information and Communication Technology	32,107	7,313	-	-	(11,789)	27,631
Motor Vehicles	15,131	-	-	-	(8,646)	6,484
Leased Assets	10,110	2,515	-	-	(5,588)	7,037
Library Resources	25,710	17	-	-	(4,046)	21,680
Balance at 31 December 2023	212,595	53,122	-	-	(49,588)	216,128

The net carrying value of equipment held under a finance lease is \$7,037 (2022: \$10,110)

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
	\$	\$	\$	\$	\$	\$
Building Improvements	92,517	(54,157)	38,360	90,317	(51,785)	38,532
Furniture and Equipment	252,866	(137,930)	114,936	211,789	(120,784)	91,005
Information and Communication Technology	149,833	(122,202)	27,631	142,520	(110,413)	32,107
Motor Vehicles	43,232	(36,748)	6,484	43,232	(28,101)	15,131
Leased Assets	26,076	(19,039)	7,037	23,561	(13,451)	10,110
Library Resources	32,371	(10,691)	21,680	32,354	(6,644)	25,710
Balance at 31 December	596,895	(380,767)	216,128	543,773	(331,178)	212,595

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	12,674	14,972	20,724
Accruals	10,757	7,857	7,857
Employee Entitlements - Salaries	65,677	53,341	60,475
Employee Entitlements - Leave Accrual	1,583	4,381	929
	90,691	80,551	89,985
Payables for Exchange Transactions	90,691	80,551	89,985
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	90,691	80,551	89,985

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue in Advance	42,215	-	-
MOE Income in Advance	1,602	-	-
	43,817	-	-

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	50,784	22,396	62,086
Increase to the Provision During the Year	6,285	3,969	6,286
Use of the Provision During the Year	(51,436)	-	-
Other Adjustments	8,268	-	(17,588)
Provision at the End of the Year	13,901	26,365	50,784
Cyclical Maintenance - Current	5,213	24,429	35,721
Cyclical Maintenance - Non current	8,688	1,936	15,063
	13,901	26,365	50,784

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

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	4,287	7,208	6,144
Later than One Year and no Later than Five Years	2,421	10,000	7,909
Future Finance Charges	(239)	-	(296)
	6,469	17,208	13,757
Represented by			
Finance lease liability - Current	4,109	7,208	6,097
Finance lease liability - Non current	2,360	10,000	7,660
	6,469	17,208	13,757

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 \$
New Toilet Block (A)		224203	(2,767)	-	2,767	-	-
Weathertightness Remediation		228668	(861)	-	861	-	-
Roof Project		228377	80	-	(80)	-	-
Drainage Project		243186	-	27,000	(16,436)	-	10,564
1, 5, B, C, F: Roofing		243185	-	21,202	(21,202)	-	-
Totals			(3,548)	48,202	(34,090)	-	10,564

Represented by:

Funds Held on Behalf of the Ministry of Education	10,564
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
New Toilet Block (A)		224203	-	2,476	(5,243)	-	(2,767)
Weathertightness Remediation		228668	(861)	2,500	(2,500)	-	(861)
Roof Project		228377	80	-	-	-	80
Totals			(781)	4,976	(7,743)	-	(3,548)

Represented by:

Funds Held on Behalf of the Ministry of Education	80
Funds Receivable from the Ministry of Education	(3,628)

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	3,880	2,985
<i>Leadership Team</i> Remuneration Full-time equivalent members	246,554 2.00	243,404 2.00
Total key management personnel remuneration	250,434	246,389

There are 7 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. 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	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Other Employees

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

	2023	2022
Remuneration \$000	FTE Number	FTE Number
100 - 110	2.00	1.00
	2.00	1.00

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 \$10,564 (2022: \$-36,303) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Drainage Project	27,000	16,436	10,564
Total	27,000	16,436	10,564

(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	78,513	95,055	159,209
Receivables	67,251	55,144	62,448
Investments - Term Deposits	96,723	-	53,768
Total financial assets measured at amortised cost	242,487	150,199	275,425

Financial liabilities measured at amortised cost

Payables	90,691	80,551	89,985
Finance Leases	6,469	17,208	13,757
Total financial liabilities measured at amortised cost	97,160	97,759	103,742

23. Events After Balance Date

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

24. Comparatives

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

Independent Auditor's Report

To the Readers of Tatuanui School's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Tatuanui School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Members of the Board of Trustees, Kiwisport Report, Statement of Compliance with Employment Policy, Analysis of Variance and Te Tiriti o Waitangi report, 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.

Additional payments made to the 2023 principal

Without modifying our opinion, we draw readers' attention to the fact that \$6,000 of the school's operational funding, tagged to be spent on the principal's professional coaching and wellbeing support, was paid directly to the 2023 principal. It was therefore not possible to assess whether the funds have been spent in accordance with the school's policies on professional development and sensitive expenditure, and the expectations for the use of public funds.

Also, the Board has not requested concurrence from the Ministry of Education for the additional payment or benefit that the 2023 principal received.

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.



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Tatuanui School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Amy Attwood	Presiding Member	Elected	Jul 2025
Denise Jones	Principal	ex Officio	Dec 2023
Jade Millner	Parent Representative	Co-opted	Jul 2025
Mark Benns	Parent Representative	Co-opted	Jul 2025
Rob Haddock	Staff Representative	Elected	Jul 2025
Debby Davey	Other	Elected	Jul 2025
Justin Oliver Booth	Other	Elected	Jul 2025
Brad Pickett	Other	Elected	Jul 2025

Tatuanui School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$2,095 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Tatuanui School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

ANALYSIS OF VARIANCE FOR 2023

TATUANUI SCHOOL 1983



Strategic Goals 2023

Strategic Goal 1: Practice

Grow teacher 'how and what' and student's 'voice and choice' (Teacher pedagogy and Student Agency)

Strategic Goal 2: People

Strengthen the collaborative learning culture

Strategic Goal 3: Place

Enhance the physical environment to facilitate learning today for tomorrow

2023 Charter Targets

Curriculum Target:

- Our target is to move 86% of the students up one level in Reading, Writing, and Maths
- To have the majority (50-74%) of boys AT/ABOVE expectation in writing

Non Curriculum Target

- Disposition for learning - to increase the number of students able to demonstrate Resilience

Implementation

Strategic Goals 2023

Strategic Goal 1

Teachers will:

- Inquire into focus strategy teaching & reflective practice
- Develop empowered learners through authentic contexts & dispositions for learning
- Develop & embed systems & processes for monitoring, tracking, goal setting, progress & achievement
- Fully implement Teacher Inquiry - Mentoring & coaching conversations
- Research & Implement Play Based Learning & cultural responsiveness
- Embed Inquiry across curriculum and coaching conversations with all staff
- Further develop Graduate Profile: Developed on Tātuanui Learner reflecting the 'empowered learner' focusing on Agency
- Utilise HERO (Student Management System) for teachers - planning, monitoring and assessment
- Changes in reporting format using HERO
- (2023 - continue as per 2022 focus to initiate and embed student goals setting and use of portal)

Strategic Goal 2

Teachers will:

- Deepen understanding of collaboration & implement processes, practices & systems that facilitates meaningful collaboration
- Further develop & strengthen positive relationships with wider community
- Initiate Teacher capability
- Research, plan, design and prepare
- Strengthen Collaborative Practice
- Initiate programmes for whānau engagement, and community connections
- Embed culture of community engagement
- 2023 - due to covid react still working with (Contact - Te Marama, local farmers) .

Strategic Goal 3

Teachers/School will:

- Upgrade & modernise our learning environment

- Develop the learning environment as an authentic learning context
- Plan & design Enviroschool ethos /practices that support play-based learning/Enviroschool Green Gold
- Develop an inspiring flexible learning environment
- Generate additional funds for school facilities and learning resources e.g. covered Astro Turf
- Develop resources - arts around the school, outdoor music, signage, bike track,
- Construction of resources to complement/facilitate contexts for learning

2023 Charter Targets

Curriculum Target

- Our target is to move 86% of the students up one level in Reading, Writing, and Maths
- To have the majority (50-74%) of boys AT/ABOVE expectation in writing

ACTIONS - What did we do?

Tatuanui School implements a robust process of diagnostic, formative and summative assessment throughout the year to ascertain where the students are AT academically, and where their 'Hotspots' are. We use a range of formal assessment tools, as well as the Official Teacher Judgement (OTJ) . Teachers apply the 'teaching as Inquiry' model to pose questions and suggest strategies as to meeting the identified needs of students. These wonderings are recorded and monitored through the school's PGC cycle. In order to monitor the effectiveness of chosen strategies teachers chose a 'target cohort' of students to track through the inquiry cycle.

We utilise HERO as the Student Management System to collect and collate assessment data. Teachers also operate their own systems as they see fit.

All students identified with learning needs are entered onto a 'SENCO Register' that our SENCO and senior teacher's continually monitor, update and action as required.

Once students had been identified as having learning needs in a particular curriculum area, teachers assigned those students to their 'monitoring cohort' to track the effectiveness of intervention initiatives.

Given the variance in formal assessment results, the teachers used a triangulation approach in forming an OTJ as to each child's achievement level.. A mix

of formal assessment tools, informal classroom work, and teacher observation were utilised to this end.

OUTCOMES - What happened?

Reading

Start of Year Assessments

	Well Below Not Progressing/Achieving		Below AT RISK of Not Progressing/Achieving		AT		Above		AT/Above	
	Number	%	Number	%	Number	%	Number	%	Number	%
All Students 109	15	14%	20	18%	33	30%	41	38%	74	68%

End of Year Assessments

	Well Below Not Progressing/Achieving		Below AT RISK of Not Progressing/Achieving		AT		Above		AT/Above	
	Number	%	Number	%	Number	%	Number	%	Number	%
All Students 140	13	9%	18	13%	61	44%	48	34%	109	78%

Writing

Start of Year Assessments

	Well Below Not Progressing/Achieving		Below AT RISK of Not Progressing/Achieving		AT		Above		AT/Above	
	Number	%	Number	%	Number	%	Number	%	Number	%
All Students 109	13	12%	41	38%	41	38%	15	13%	56	51%

End of Year Assessments

	Well Below Not Progressing/Achieving		Below AT RISK of Not Progressing/Achieving		AT		Above		AT/Above	
	Number	%	Number	%	Number	%	Number	%	Number	%
All Students 140	3	2%	43	31%	72	51%	22	16%	94	67%

Maths

Start of Year Assessments

	Well Below Not Progressing/Achieving		Below AT RISK of Not Progressing/Achieving		AT		Above		AT/Above	
	Number	%	Number	%	Number	%	Number	%	Number	%
All Students 109	11	10%	26	24%	44	40%	28	26%	72	66%

End of Year Assessments

	Well Below Not Progressing/Achieving		Below AT RISK of Not Progressing/Achieving		AT		Above		AT/Above	
	Number	%	Number	%	Number	%	Number	%	Number	%
All Students 140	4	3%	20	14%	74	53%	42	30%	116	83%

REASON FOR VARIANCE - Why did it happen?

All three curriculum areas show progress, with Maths and Reading ending the year at particularly pleasing levels with 83% and 78% of students achieving AT or ABOVE respectively. While writing showed progress throughout the year, the end of year results indicating that 67% of students were achieving AT or ABOVE provides an area of concern, and certainly room for improvement.

One point of note that makes comparative analysis problematic, that applies equally to each curriculum area, is that the beginning of year cohort was 109 students, while the end of year cohort was 140 students. This disparity can significantly affect the percentages returned and therefore cannot provide an accurate reflection of progress. 'Clean data' is preferable to indicate true and accurate progress. Because of this, I will simply refer to the end of year data to ascertain a snapshot of where we are now, or at least in November 2023. Regardless, writing still throws up an 'area of concern' to be further explored in 2024.

	Reading	Writing	Maths
Ruru 25	23/25 92%	22/25 88%	23/25 92%
Kereru 26	25/26 96%	25/26 96%	26/26 100%
Kea 24	22/24 91%	19/24 79%	22/24 91%
Kiwi 21	17/21 81%	17/21 81%	16/21 76%
Total	90%	86%	90%

Comments:

The Tatuanui School Target 1, to move 86% of the students up one year level was achieved in Reading (90%), Writing (90%) and Maths 92%.

From data provided we can determine that we achieved the goal of 86% of students moving up one level in Reading, Writing, and Maths. I commend management and staff in achieving this lofty measure. To achieve progress is a success in itself. Whilst all curriculum areas are of equal importance and teachers and management monitor progress of each child across the entire curriculum, in order to make real, sustainable progress that not only returns better results, but also improves teacher practise, particularly in areas indicating real concern such as writing, then a more focused, indepth, and robust process should be put in place to direct our energies and resources appropriately. Therefore it is my view that we focus on writing in 2024.

The goal of having the majority (50 - 74%) of boys achieving AT or ABOVE expectation in writing was not achieved. We moved from 27% to 47%, which in itself is a pleasing step in the right direction but not where we want to be. However, the wording of the goal is problematic in that 'majority' is a subjective term and certainly does not begin at the 50% mark.

Tatuanui School uses the Prime maths resources as the foundation of its maths programme and as the time of writing I have not conducted a review of its use in class across the maths strands. However, given the end of year results, this does not signal a top priority in term of 2024 Annual targets, but rather part of a 'Business as usual' self review process in terms of the development of our Local Curriculum.

Tatuanui School utilises the BSL programme in its junior syndicate and one might assume this pays dividends in later years from the reading results achieved across the school. Again, as a new principal, the review of the curriculum implementation plan will shed more light on the reading element of the

literacy programme.

Tatuanui utilises its own writing assessment process based on the asTTle model. The poor result of boys generally is of particular interest and well worth exploring in 2024.

Where to next?

As mentioned above, writing quite clearly should represent an Annual Target in 2024. To this end I have made a Regional Allocation Funding application for 100 hours of writing PLD. I am also in contact with Gareth Haman, principal of Tauhei School, who submitted a writing PLD proposal to the Kahui Ako for our cohort of schools to pool resources in order to fund quality writing PLD. I have indicated our desire to be part of this and communication will continue in this regard.

Term 1, 2024 writing assessment data will be analysed as a staff and management and all students who present as BELOW or AT RISK will be identified and monitored throughout the year by management, SENCO, and staff. Each teacher will identify a cohort of students from their class who will make up their target group, and they will be monitored throughout the year as part of their Professional Growth Cycle (PGC). As part of the 'Teaching as Inquiry' process teachers will come up with questions/strategies/ideas in order to enhance student progress and improve teacher practice. The effectiveness of identified practices will be monitored in relation to the effects of said practices on the target group.

As well, teachers will record, implement and monitor the effectiveness of writing PLD on the students achievement levels/dispositions, as well as their own practice.

The wording of the goal will be more specific, easily measurable, and free from subjective judgement or interpretation. Where appropriate numbers rather than percentages will be used, with each 'number' reflecting a specific child, e.g. "7 of the 10 students identified will..."

The 2024 - 2025 Strategic Plan highlights the following three Goals:

- **1: Practice:** Grow Pedagogy and Student Agency
- **2: People:** Develop and Strengthen the Collaborative Culture
- **3: Place:** Enhance the safe physical environment to facilitate learning today for tomorrow

Writing will provide the context within which **Practice & People** will be developed, implemented, monitored, and assessed. The degree to which we achieve Goal 1 & 2, that is: Improve school pedagogy, staff collaboration, student efficacy, and our learning culture will be reflected through the writing lens.

Non Curriculum Target

- Disposition for learning - to increase the number of students able to demonstrate resilience

Self and teacher assessment returned the following data:

Non Curriculum Target: Resilience

	At Expectation			
	Almost Always	Often	Sometimes	Not Yet
Ruru	6	18	2	
	24 92%			
Ruru End	13	13		
	26 100%			
Kereru Beginning 26	3 12%	10 38%	13 50%	
	13 50%			
Kereru End 28	10 35%	17 61%	1 4%	
	27 96%			
Kea Beginning	3	12	13	
	15 53%		46%	
Kea End 28	12	14	2	
	26 93%		7%	
Kiwi Beginning		15	9	2
	58%		34%	8%
Kiwi End 21	3	14	4	
	17 81%		19%	

Piwakawaka end 2022 (Year 0 / no data)				
Piwakawaka End 2023(26)	14	8	4	
	22	88%	12%	

From the above data, discussions and feedback from staff, and certainly from my first impressions, our tamariki display a notable degree of resilience. This is fostered through the 'we caRe' school values. Those values are 'Caring, Attitude, Respect, Responsibility, Enviroid'. In particular, the Attitude value is one in which we encourage our students to:

- "Overcome challenges and bounce back"
- "Don't give up, give it a go"
- "We recognise, and accept mistakes, and learn from them"
- "We work hard to achieve goals"
- "We are courageous"

Where to next?

The 2024 - 2025 Strategic Plan highlights the following three Goals:

- **Practice:** Grow Pedagogy and Student Agency
- **People:** Develop and Strengthen the Collaborative Culture
- **Place:** Enhance the safe physical environment to facilitate learning today for tomorrow

We wish to create a 'Values based' curriculum. By that we mean our 'we caRe' values will be reflected in all that we do at Tatuani School, and our approach will be to specifically teach those values; what they mean, how to practise them, and what they look like, sound like, and feel like throughout every curriculum area. Teachers will incorporate and model the values in enhancing the '**Practice, People, and Place**' goals. For example, 'Student Agency' will require the students to show the appropriate 'Attitude', be 'Responsible' for their own learning, and 'Respect' the learning process. Likewise, strengthening a 'Collaborative Culture' will require teachers and students to 'Care' about those they work with, 'Respect' the collaborative process, take 'Responsibility' for being a team member, and again, approach it with the right 'Attitude'. When the values are applied to enhancing **Practice, People, and Place** then we will create the ideal 'Enviroid'.



The Strategic Plan will be reviewed, and refined to incorporate the importance of values within all the Annual Goals, and will be drafted by all interested parties to ensure they are SMART goals: that is Specific, Measurable, Achievable, Relevant, and Time Bound.

Brendon Fiebig - Principal
Tatuanui School
Morrinsville



Tatuanui School

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Tatuanui School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Tatuanui School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.


Tatuanui School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Tatuanui School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Tatuanui School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākongā contexts (NELP Priority 6).

Participation

Tatuanui School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.
