

# TE MATAURANGA SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



Ministry Number:	6741
Principal:	Jane Wallis & Debbie Woolliams
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# TE MATAURANGA SCHOOL

Annual Report - For the year ended 31 December 2022

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# TE MATAURANGA 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.

Kim Dennis

\_\_\_\_\_  
Full Name of Presiding Member

*Kim Dennis*

\_\_\_\_\_  
Signature of Presiding Member

*23/6/2023*

\_\_\_\_\_  
Date:

Jane Wallis

\_\_\_\_\_  
Full Name of Principal

*Jane Wallis*

\_\_\_\_\_  
Signature of Principal

*23rd June 2023*

\_\_\_\_\_  
Date:

# TE MATAURANGA SCHOOL

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,933,728	3,586,804	3,967,954
Locally Raised Funds	3	8,584	5,400	13,469
Interest income		12,507	3,250	5,278
		<u>3,954,819</u>	<u>3,595,454</u>	<u>3,986,701</u>
<b>Expenses</b>				
Locally Raised Funds	3	20,826	17,900	3,091
Learning Resources	4	2,548,291	2,323,500	2,471,739
Administration	5	599,631	196,860	390,666
Finance		4,232	2,000	7,571
Property	6	800,118	921,000	908,904
Other Expenses	7	105,636	-	-
		<u>4,078,734</u>	<u>3,461,260</u>	<u>3,781,971</u>
<b>Net Surplus / (Deficit) for the year</b>		(123,915)	134,194	204,730
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(123,915)</u>	<u>134,194</u>	<u>204,730</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 MATAURANGA SCHOOL

## Statement of Changes in Net Assets/Equity For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Balance at 1 January</b>	1,969,268	1,969,268	1,764,538
Total comprehensive revenue and expense for the year	(123,915)	134,194	204,730
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	13,755	-	-
<b>Equity at 31 December</b>	1,859,108	2,103,462	1,969,268
Accumulated comprehensive revenue and expense	1,859,108	2,103,462	1,969,268
<b>Equity at 31 December</b>	1,859,108	2,103,462	1,969,268

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 MATAURANGA SCHOOL

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	1,076,389	1,335,829	1,363,433
Accounts Receivable	9	209,132	156,500	163,134
GST Receivable		41,724	30,000	16,213
Prepayments		10,946	2,561	11,374
Inventories	10	8,561	8,200	8,711
Investments	11	126,904	119,865	125,013
Funds due for Capital Works Projects	16	354	-	-
		<u>1,474,010</u>	<u>1,652,955</u>	<u>1,687,878</u>
<b>Current Liabilities</b>				
Accounts Payable	13	284,305	203,500	179,623
Provision for Cyclical Maintenance	14	5,250	5,250	-
Finance Lease Liability	15	38,548	30,000	34,498
Funds held for Capital Works Projects	16	114,372	-	301,598
		<u>442,475</u>	<u>238,750</u>	<u>515,719</u>
<b>Working Capital Surplus/(Deficit)</b>		1,031,535	1,414,205	1,172,159
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	937,881	797,849	892,933
		<u>937,881</u>	<u>797,849</u>	<u>892,933</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	83,592	83,592	70,333
Finance Lease Liability	15	26,716	25,000	25,491
		<u>110,308</u>	<u>108,592</u>	<u>95,824</u>
<b>Net Assets</b>		<u>1,859,108</u>	<u>2,103,462</u>	<u>1,969,268</u>
<b>Equity</b>		<u>1,859,108</u>	<u>2,103,462</u>	<u>1,969,268</u>

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

# TE MATAURANGA SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants - Ministry of Education		1,108,710	1,081,304	1,082,937
Locally Raised Funds		8,584	5,400	13,469
Goods and Services Tax (net)		(25,518)	(13,821)	(6,700)
Payments to Employees		(581,971)	(389,808)	(358,433)
Payments to Suppliers		(285,260)	(405,166)	(369,189)
Interest Paid		(4,232)	(2,000)	(7,571)
Interest Received		11,177	2,842	4,914
Net cash from Operating Activities		231,490	278,751	377,935
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	1,260
Purchase of PPE (and Intangibles)		(250,906)	(4,916)	(96,475)
Purchase of Investments		(1,891)	5,148	(967)
Net cash from Investing Activities		(252,797)	232	(96,182)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		13,755	-	-
Finance Lease Payments		(36,177)	(4,989)	(36,369)
Funds Held for Capital Works Projects		(243,315)	(301,598)	256,824
Net cash from Financing Activities		(265,737)	(306,587)	220,455
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(287,044)</b>	<b>(27,604)</b>	<b>502,208</b>
Cash and cash equivalents at the beginning of the year	8	1,363,433	1,363,433	861,225
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>1,076,389</b>	<b>1,335,829</b>	<b>1,363,433</b>

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

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

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Te Matauranga 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 reports 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 expenditure 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.



# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### *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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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 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 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 carryforward 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 - Ministry of Education**

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned

#### **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.

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### ***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) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

### **e) 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.

### **f) 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.

### **g) 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.

### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for 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.

### **i) Inventories**

Inventories are consumable items held for sale and comprise 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.

### **j) 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.

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### **k) 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.

Property, plant and equipment acquired with individual values under \$250 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Library resources	12.5% Diminishing value
Leased assets	3 - 5 years

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### **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. 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.

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.

#### **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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also 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 international 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 Revenue and Expense.

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

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 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 Revenue and Expense.

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

### r) 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.

### s) 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.

### t) 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.

### u) 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.

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### **v) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

### **w) 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.

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,471,719	1,021,514	1,284,647
Teachers' Salaries Grants	1,870,432	1,800,000	1,970,579
Use of Land & Buildings Grants	571,256	700,000	711,882
Other Government Grants	20,321	65,290	846
	<u>3,933,728</u>	<u>3,586,804</u>	<u>3,967,954</u>

The school has opted in to the donations scheme for this year. Total amount received was \$53,700 (2021: \$58,800).

#### 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	5,200	-	5,800
Trading	3,384	5,400	7,669
	<u>8,584</u>	<u>5,400</u>	<u>13,469</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	13,689	12,000	591
Trading	7,137	5,900	2,500
	<u>20,826</u>	<u>17,900</u>	<u>3,091</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(12,242)</u>	<u>(12,500)</u>	<u>10,378</u>

#### 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	58,039	91,500	33,022
Information and Communication Technology	20,600	23,000	21,149
Library Resources	1,558	2,000	2,780
Employee Benefits - Salaries	2,304,851	2,078,000	2,226,908
Staff Development	14,428	29,000	22,872
Depreciation	148,815	100,000	165,008
	<u>2,548,291</u>	<u>2,323,500</u>	<u>2,471,739</u>

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	7,180	6,060	6,970
Board of Trustees Fees	1,370	1,500	1,500
Board of Trustees Expenses	2,728	4,100	1,009
Communication	4,318	4,200	7,819
Consumables	4,887	7,700	3,069
Operating Lease	13,587	12,700	30,548
School Lunches	369,833	-	195,520
Other	39,609	49,300	29,699
Employee Benefits - Salaries	132,965	88,500	90,708
Insurance	12,295	12,000	13,021
Service Providers, Contractors and Consultancy	10,859	10,800	10,803
	<u>599,631</u>	<u>196,860</u>	<u>390,666</u>

#### 6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	6,297	7,500	5,945
Consultancy and Contract Services	61,676	55,000	55,140
Cyclical Maintenance Provision	18,509	15,000	18,508
Grounds	42,119	40,500	34,935
Heat, Light and Water	22,301	25,000	21,498
Repairs and Maintenance	41,191	38,000	19,209
Use of Land and Buildings	571,256	700,000	711,882
Security	25,472	20,000	26,790
Employee Benefits - Salaries	11,297	20,000	14,997
	<u>800,118</u>	<u>921,000</u>	<u>908,904</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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Impairment of PPE	105,636	-	-
	<u>105,636</u>	<u>-</u>	<u>-</u>

As a result of weathertightness issues identified, building previously capitalised has been impaired during the year. MOE has confirmed that the remedial work will be under its weathertightness programme however the timing, extent of remedial work and the cost is yet to be determined. Board has taken a prudent approach to write off the affected building.



**TE MATAURANGA SCHOOL**  
Notes to the Financial Statements  
For the year ended 31 December 2022

**8. Cash and Cash Equivalents**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash on Hand	407	500	407
Westpac 00	148,904	508,475	441,818
Westpac 01	497,193	384,498	494,045
Westpac 02	429,885	442,356	427,163
Cash and cash equivalents for Cash Flow Statement	<u>1,076,389</u>	<u>1,335,829</u>	<u>1,363,433</u>

Of the \$1,076,389 Cash and Cash Equivalents, \$114,372 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2023 on Crown owned school buildings under the School's Five Year Property Plan.

**9. Accounts Receivable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables from the Ministry of Education	55,736	5,500	-
Interest Receivable	1,922	1,000	592
Teacher Salaries Grant Receivable	151,474	150,000	162,542
	<u>209,132</u>	<u>156,500</u>	<u>163,134</u>
Receivables from Exchange Transactions	1,922	1,000	592
Receivables from Non-Exchange Transactions	207,210	155,500	162,542
	<u>209,132</u>	<u>156,500</u>	<u>163,134</u>

**10. Inventories**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Stationery	433	-	642
School Uniforms	8,128	8,200	8,018
Lunches	-	-	51
	<u>8,561</u>	<u>8,200</u>	<u>8,711</u>

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	126,904	119,865	125,013
Total Investments	<u>126,904</u>	<u>119,865</u>	<u>125,013</u>

#### 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Buildings	126,375	-	-	(105,636)	(13,473)	7,265
Building Improvements	98,146	192,804	-	-	(9,931)	281,019
Furniture and Equipment	550,172	20,196	-	-	(65,728)	504,641
Information Technology	52,966	37,402	-	-	(13,495)	76,873
Motor Vehicles	5,829	-	-	-	(5,830)	-
Leased Assets	55,770	48,490	-	-	(39,036)	65,226
Library Resources	3,675	505	-	-	(1,322)	2,857
<b>Balance at 31 December 2022</b>	<u>892,933</u>	<u>299,397</u>	<u>-</u>	<u>(105,636)</u>	<u>(148,815)</u>	<u>937,881</u>

The net carrying value of equipment held under a finance lease is \$65,226 (2021: \$55,770).

Refer to Note 7 for impairment expense recognised during the year.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	176,918	(169,652)	7,265	282,554	(156,179)	126,375
Building Improvements	395,514	(114,495)	281,019	202,710	(104,564)	98,146
Furniture and Equipment	1,638,001	(1,133,361)	504,641	1,617,806	(1,067,633)	550,172
Information Technology	205,246	(128,374)	76,873	167,845	(114,879)	52,966
Motor Vehicles	57,744	(57,745)	-	57,744	(51,915)	5,829
Leased Assets	178,044	(112,819)	65,226	274,247	(218,475)	55,770
Library Resources	76,258	(73,402)	2,857	75,753	(72,080)	3,675
<b>Balance at 31 December</b>	<u>2,727,725</u>	<u>(1,789,848)</u>	<u>937,881</u>	<u>2,678,659</u>	<u>(1,785,725)</u>	<u>892,933</u>

**TE MATAURANGA SCHOOL**  
Notes to the Financial Statements  
For the year ended 31 December 2022

**13. Accounts Payable**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	95,739	50,000	5,773
Accruals	36,045	2,500	6,970
Employee Entitlements - Salaries	151,474	150,000	162,542
Employee Entitlements - Leave Accrual	1,047	1,000	4,338
	<u>284,305</u>	<u>203,500</u>	<u>179,623</u>
Payables for Exchange Transactions	284,305	203,500	179,623
	<u>284,305</u>	<u>203,500</u>	<u>179,623</u>

The carrying value of payables approximates their fair value.

**14. Provision for Cyclical Maintenance**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	70,333	70,333	51,825
Increase/ (decrease) to the Provision During the Year	18,509	18,509	18,508
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>88,842</u>	<u>88,842</u>	<u>70,333</u>
Cyclical Maintenance - Current	5,250	5,250	-
Cyclical Maintenance - Non Current	83,592	83,592	70,333
	<u>88,842</u>	<u>88,842</u>	<u>70,333</u>

**15. Finance Lease Liability**

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	42,751	30,000	38,323
Later than One Year and no Later than Five Years	28,967	25,000	26,923
Future Finance Charges	(6,454)	-	(5,257)
	<u>65,264</u>	<u>55,000</u>	<u>59,989</u>
<b>Represented by</b>			
Finance lease liability - Current	38,548	30,000	34,498
Finance lease liability - Non Current	26,716	25,000	25,491
	<u>65,264</u>	<u>55,000</u>	<u>59,989</u>

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2022

### 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 project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Fire Alarm & Smoke	54,801	-	-	-	54,801
Autex Wall Lining	210,585	23,952	(234,537)	-	-
Junior Playground	37,866	-	(37,866)	-	-
Grill Gates	(1,300)	1,300	-	-	-
Internal Struts	(354)	-	-	-	(354)
Spouting Project	-	21,123	(20,079)	-	1,044
Permanent Outdoor Shade	-	64,735	(254,735)	190,000	-
Security Fencing	-	10,868	-	-	10,868
Emergency waterproofing of sub-floor rooms 21-24	-	48,466	(807)	-	47,659
<b>Totals</b>	<b>301,598</b>	<b>170,444</b>	<b>(548,024)</b>	<b>190,000</b>	<b>114,018</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	114,372
Funds Due from the Ministry of Education	(354)
<b>Totals</b>	<b>114,018</b>

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Fire Alarm & Smoke - 219456	-	62,365	(7,564)	-	54,801
Autex Wall Lining - 219454	-	219,600	(9,015)	-	210,585
Junior Playground - 23372	-	144,000	(106,134)	-	37,866
LED Lighting	214	-	(214)	-	-
Grill Gates - 219455	(13,871)	11,700	(560)	1,431	(1,300)
SIP - Bike Track	47,085	1,953	(49,038)	-	-
Internal Struts - 219452	11,346	-	(11,700)	-	(354)
<b>Totals</b>	<b>44,774</b>	<b>439,618</b>	<b>(184,225)</b>	<b>1,431</b>	<b>301,598</b>

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 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 condition 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 trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	<b>2022</b> <b>Actual</b> \$	<b>2021</b> <b>Actual</b> \$
<i>Board Members</i>		
Remuneration	1,370	1,500
<i>Leadership Team</i>		
Remuneration	327,248	326,637
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>328,618</u>	<u>328,137</u>
Total full-time equivalent personnel	<u>2.00</u>	<u>2.00</u>

There are 5 members of the Board excluding the Principal. The Board had held 7 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 Principals was in the following bands:

	<b>2022</b> <b>Actual</b> \$000	<b>2021</b> <b>Actual</b> \$000
Salaries and Other Short-term Employee Benefits:		
Principal A		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Principal B		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	-	-

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 18. Remuneration (cont.)

##### *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	-
	<u>1.00</u>	<u>0.00</u>

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 trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

#### 20. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly installments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is confirmed, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

##### **Holidays Act Compliance – schools payroll**

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

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

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

# TE MATAURANGA SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 21. Commitments

##### (a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements:

- (a) Internal Struts project at a total cost of \$194,409, will be funded by the Ministry. To date \$64,032 has been received and \$64,387 has been spent.
- (b) Fire Alarm & Smoke project at a total cost of \$69,293, will be funded by the Ministry. To date \$62,365 has been received and \$7,564 has been spent.
- (c) Junior Playground project at a total cost of \$160,000, will be funded by the Ministry. To date \$144,000 has been received and \$117,334 has been spent.
- (d) Permanent Outdoor Shade project, will be funded by the Ministry. To date \$227,376 has been received and \$265,159 has been spent.
- (e) Security Fencing project at a total cost of \$12,076, will be funded by the Ministry. To date \$10,868 has been received.
- (f) Spouting Project project at a total cost of \$23,470, will be funded by the Ministry. To date \$21,123 has been received and \$20,079 has been spent.
- (g) Emergency waterproofing of sub-floor rooms project, will be funded by the Ministry at a total cost of \$53,851. To date \$48,466 has been received and \$800 has been spent.

(Capital commitments at 31 December 2021: \$543,631 of which \$195,077 was spent at balance date).

##### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: \$nil).

#### 22. Financial Instruments

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

##### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	1,076,389	1,335,829	1,363,433
Receivables	209,132	156,500	163,134
Investments - Term Deposits	126,904	119,865	125,013
<b>Total Financial assets measured at amortised cost</b>	<b>1,412,425</b>	<b>1,612,194</b>	<b>1,651,580</b>

##### Financial liabilities measured at amortised cost

Payables	284,305	203,500	179,623
Finance Leases	65,264	55,000	59,989
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>349,569</b>	<b>258,500</b>	<b>239,612</b>

#### 23. Events After Balance Date

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

**RSM Hayes Audit**

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## Independent Auditor's Report

### To the readers of Te Maturanga's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Te Maturanga (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 26 June 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 of 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 of Trustees 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport/ statement of compliance with employment, but does not include the financial statements, and our auditor's report thereon.

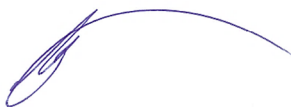
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Te Matauranga.



**Steve Hayes**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

# TE MATAURANGA SCHOOL

Members of the Board

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Occupation</b>	<b>Term expired/expires</b>
Kim Dennis	Presiding Member	Elected	Youth Services	September 2025
Jane Wallis	Principal			
Shan Wilson	Parent Rep	Elected	Lawyer	September 2022
Poaru Turia	Parent Rep	Elected	Company Director	September 2022
Margaret Komene-Cooke	Staff Rep	Elected	Teacher	September 2025
Lusila Lisone	Parent Rep	Elected		September 2025
Ese Aumalesulu	Parent Rep	Elected		September 2025
Amanda Tupaea	Parent Rep	Elected		September 2025
Shiri Te Whatu	Parent Rep	Elected		September 2022

**Focus: Maths****Strategic Aim:****To have 100% of all students at or above their Maths stage****Annual Aim:****To have 85% of all students at or above their Maths stage****Baseline data 2020:**

- 79.8% (318/398) of all students were at or above their Maths stage
- 84% (95/113) of all NZ Maori students were at or above their Maths stage
- 81% (201/247) of all Pasifika students were at or above their Maths stage
- 89% (25/28) of all Asian students were at or above their Maths stage
- 77% (164/211) of all Male students were at or above their Maths stage
- 82% (154/187) of all Female students were at or above their Maths stage

Please note that 2020 data is being used due to the huge disruptions throughout 2021 caused by COVID

**Target for 2022:****85% of all students at or above their Maths stage**

<b>Actions (what did we do?)</b>	<b>Outcomes (what happened?)</b>	<b>Reasons for the variance (why did it happen?)</b>	<b>Evaluation (where to next?)</b>
<ul style="list-style-type: none"><li>• Years 1-4 teachers to teach numeracy so that children have a sound knowledge and strategy base</li></ul>	All Year 1-4 teachers taught numeracy to create a sound knowledge base		The ALiM intervention model is designed to be solution focussed, with learners at the centre. It promotes a strengths-based

<ul style="list-style-type: none"> <li>• Focus on effective teacher practice and provide support and mentoring</li> <li>• Effective use of resources and adapting and integrating the curriculum to meet student needs.</li> <li>• Monitor individual class achievement and provide support and guidance to teachers to improve achievement through planning, resources, observations, feedback and feed forward</li> <li>• By the end of Year 4 all students to know their basic facts and be at stage 5 and above</li> <li>• Year 5-8 teachers to integrate numeracy, problem solving and DIMMIC to cater for the differentiated needs of the children</li> <li>• Integration of strand through number to ensure curriculum coverage</li> </ul>	<p>It was difficult to offer support and mentoring on a constant bases.</p> <p>All resources were used but need to be further integrated into the curriculum to meet student needs</p> <p>All individual class achievement was monitored and support was provided to teachers.</p> <p>The majority of Year 4 student's know there basic facts</p> <p>All Year 5-8 teachers integrated numeracy, problem solving and DIMMIC.</p>	<p>A number of teachers were hit by covid throughout the year</p>	<p>approach for teachers to enquire into evidence based practices and make changes within their practice to enable the students to achieve success in mathematics learning.</p> <p>We have two teachers in the senior school involved in this professional development and it is expected that they will work collaboratively across the school, to spread and sustain effective acceleration practices in mathematics teaching and learning.</p> <p>All teachers within the senior school will continually monitor, reflect and respond to student learning and progress as they apply new learning and grounded research to their classroom practice.</p> <p>Year 1-4 teachers will continue to focus on building sound knowledge and strategy base.</p>
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## **Planning for 2022:**

- Years 1-4 teachers to teach numeracy so that children have a sound knowledge and strategy base
- Focus on effective teacher practice and provide support and mentoring
- Effective use of resources and adapting and integrating the curriculum to meet student needs.
- Monitor individual class achievement and provide support and guidance to teachers to improve achievement through planning, resources, observations, feedback and feed forward
- By the end of Year 4 all students to know their basic facts and be at stage 5 and above
- Year 5-8 teachers to integrate numeracy, problem solving and DIMMIC to cater for the differentiated needs of the children
- Integration of strand through number to ensure curriculum coverage

## Te Matauranga 6741 2022

**Focus: Reading**

**Strategic Aim: To have 100% of all students at or above their chronological age**

**Annual Aim: To have 85% of all students at or above their chronological age**

**Baseline data 2019:**

- 71% (281/396) of all students were at or above their chronological age
- 65% (73/113) of all NZ Maori students were at or above their chronological age
- 73% (179/246) of all Pasifika students were at or above their chronological age
- 82% (23/28) of all Asian students were at or above their chronological age
- 65% (137/211) of all Male students were at or above their chronological age
- 78% (144/185) of all Female students were at or above their chronological age

Please note that 2020 data is being used due to the huge disruptions throughout 2021 caused by COVID

<p><b>Target for 2022:</b></p> <p>85% of all students at or above their chronological age</p>			
<p><b>Actions (what did we do?)</b></p>	<p><b>Outcomes (what happened?)</b></p>	<p><b>Reasons for the variance (why did it happen?)</b></p>	<p><b>Evaluation (where to next?)</b></p>
<p>Teachers to identify every year 1-8 student at the beginning of 2022 who is in 'below' + 'well below' bands for reading (from 2020 data) and:</p> <ul style="list-style-type: none"> <li>• set an achievement target for each student to reach by the end of 2022</li> <li>• set some learning goals for each student to reach their achievement target</li> <li>• decide on the teaching approaches/actions that the teacher needs to undertake in order to help the students reach their targets/goals.</li> </ul> <p>Teachers to set clear expectations for each cohort for reading and to share these expectations with students as appropriate.</p> <p>Teachers to consider different ways of organising their students at the team level so as to attend to addressing the needs of some significant groups of under-achieving students in each team.</p>	<p>Teachers identified students in the different bands and set achievement targets. Learning goals were written and discussed with parents. These goals were reviewed with families and whanau twice throughout the year.</p> <p>Teachers planned, delivered and monitored student learning and the progress.</p> <p>Teachers and leaders across the school ensured that programs were reflective of student needs, reading expectations were made clear,</p>		<p>Unfortunately even though all actions were successfully implemented the desired result results were not achieved.</p> <p>In 2023 Year 1-4 teachers will participate in structured literacy.</p> <p>Structured Literacy is an umbrella term to describe an explicit and sequential literacy approach that teaches all children to read, write and spell with confidence using phonemic awareness, phonics, vocabulary knowledge, fluency and comprehension created from evidence based research.</p>



<p>Teachers to ensure that the actual reading programme/skills taught are appropriate to addressing the needs of under-achieving students.</p> <p>All teachers to sustain effective/best practices they have employed after several years of professional learning for teaching reading, to engage and motivate students and to scaffold their learning.</p> <p>Teachers will:</p> <ul style="list-style-type: none"> <li>• select the texts that engage students sufficiently;</li> <li>• emphasise that instructional reading is primarily about making meaning and thinking critically about texts rather than just decoding the words in texts;</li> <li>• question students as deeply as possible about the meaning of texts from Year 1 onwards;</li> <li>• teach reading skills and strategies explicitly through ‘read to’ and ‘shared reading’ as well as ‘guided reading’;</li> <li>• organise a programme that allows them to work with the under-achieving or struggling readers as often as possible during the week while more able readers get a chance to work more independently but as guided by them;</li> <li>• give students sufficient opportunities to practise the skills and strategies taught independently;</li> <li>• develop their students’ decoding, processing and comprehension skills and strategies through explicit reading instructions;</li> <li>• develop students’ oral language and vocabulary knowledge through shared and guided reading sessions.</li> </ul>	<p>reading was set up for daily homework. Teachers re grouped students according to the progress that students kept on making.</p> <p>Teachers were thorough with text selection for guided reading; they planned and helped students develop decoding and comprehension skills. Reading skills were taught explicitly through shared reading, reading to and guided reading programs.</p>		<p>All year 5-8 teachers will participate in Accelerated Learning in Literacy.</p> <p>This programme is designed to address underachievement in literacy and to ensure that every student has access to a quality education.</p> <p>As a team we will identify groups of students who will benefit from additional support to accelerate their achievement. This will be done within the regular classroom setting.</p>
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## Te Matauranga 6741 2022

**Focus: Writing**

**Strategic Aim: To have 100% of all students to be at their e-asTTLe expected levels in Writing**

**Annual Aim: To have 85% of all students to be at their e-asTTLe expected levels in Writing**

**Baseline data 2020:**

- 67% (265/397) of all students were at or above expected levels in Writing
- 58% (66/113) of all NZ Maori students were at or above expected levels in Writing
- 70% (172/247) of all Pasifika students were at or above expected levels in Writing
- 78% (22/28) of all Asian students were at or above expected levels in Writing
- 59% (124/211) of all Male students were at or above expected levels in Writing
- 76% (141/184) of all Female students were at or above expected levels in Writing

Please note that 2020 data is being used due to the huge disruptions throughout 2021 caused by COVID

**Target for 2022**

85% of all students at or above National standards in Writing

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p><b>Staff to work alongside Murray Gadd. This will consist of the following:</b></p> <p><b>Workshops</b> to identify what is quality writing,, what is a quality writing programme, teaching and managing writing.</p> <p><b>Modelling</b> of instructional writing at whole class level across the school.</p> <p><b>Teacher Inquiry</b> into impact of instructional practices on target students' progress to be established by all teachers.</p> <p><b>Small group workshops</b> to analyse students' writing and data</p> <p><b>Observations</b> of teachers' practices</p> <p><b>Literacy team</b> to ascertain progress, set direction and analyse writing data</p>	<p>Teachers attended workshops with Murray</p> <p>Murray modelled instructional writing in classes with a couple of teachers observing</p> <p>Teachers identified targeted students and monitored progress</p> <p>All student's writing data was monitored</p> <p>Teachers were observed by Murray and feedback given to further develop teacher practice</p> <p>The Literacy team held regular meeting to monitor student achievement and the effectiveness of the writing professional development</p>		<p>Unfortunately even though all actions were successfully implemented the desired result results were not achieved.</p> <p>In 2023 Year 1-4 teachers will participate in structured literacy.</p> <p>Structured Literacy is an umbrella term to describe an explicit and sequential literacy approach that teaches all children to read, write and spell with confidence using phonemic awareness, phonics, vocabulary knowledge, fluency and comprehension created from evidence based research.</p> <p>All year 5-8 teachers will participate in Accelerated Learning in Literacy.</p>

			<p>This programme is designed to address underachievement in literacy and to ensure that every student has access to a quality education.</p> <p>As a team we will identify groups of students who will benefit from additional support to accelerate their achievement. This will be done within the regular classroom setting.</p>
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# **TE MATAURANGA SCHOOL**

## **Kiwisport Funding**

**For the year ended 31 December 2022**

Kiwisport is a Government funding initiative to promote sport and support students' participation in organised sport.

In 2022, the School received total Kiwisport funding of \$5,105 (2021: \$5,249).

This funding was utilised to purchase new sports equipment. It also enabled our students to attend inter-school sport tournaments

**Statement of Compliance with Employment Policy**

For the year ended 31 December 2022 Te Matauranga School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect 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 an complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.