

# TAWHITI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2248

**Principal:** Sarah Johnston

**School Address:** Galt Street, Hawera

**School Postal Address:** 16 Galt Street, Hawera, 4610

**School Phone:** 06 278 7117

**School Email:** office@tawhiti.school.nz

**Accountant / Service Provider:**

**Education  Services.**  
*Dedicated to your school*

# TAWHITI SCHOOL

Annual Report - For the year ended 31 December 2022

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# Tawhiti 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.

Carley Anne Dwyer

Full Name of Presiding Member



Signature of Presiding Member

31/05/2023

Date:

Sarah Anne Johnston

Full Name of Principal



Signature of Principal

31/05/2023

Date:

## Tawhiti 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	2,752,024	2,323,231	2,425,693
Locally Raised Funds	3	106,676	17,300	90,346
Interest Income		15,878	3,300	6,166
Gain on Sale of Property, Plant and Equipment		-	-	105
Other Revenue		-	-	900
		<u>2,874,578</u>	<u>2,343,831</u>	<u>2,523,210</u>
<b>Expenses</b>				
Locally Raised Funds	3	17,425	5,500	23,980
Learning Resources	4	2,112,262	1,767,923	1,883,946
Administration	5	135,020	133,405	130,693
Finance		3,502	677	1,768
Property	6	428,418	440,026	375,604
Loss on Disposal of Property, Plant and Equipment	11	1,018	-	-
		<u>2,697,645</u>	<u>2,347,531</u>	<u>2,415,991</u>
<b>Net Surplus / (Deficit) for the year</b>		176,933	(3,700)	107,219
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>176,933</u></u>	<u><u>(3,700)</u></u>	<u><u>107,219</u></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.

**Tawhiti School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,079,019	922,781	971,800
Total comprehensive revenue and expense for the year Contributions from the Ministry of Education		176,933	(3,700)	107,219
<b>Equity at 31 December</b>		1,255,952	919,081	1,079,019
Accumulated comprehensive revenue and expense		1,255,952	919,081	1,079,019
<b>Equity at 31 December</b>		1,255,952	919,081	1,079,019

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.

## Tawhiti School

# Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	483,865	323,066	478,984
Accounts Receivable	8	202,431	114,461	121,387
GST Receivable		6,477	7,879	13,282
Prepayments		12,722	2,247	2,967
Inventories	9	1,856	1,887	1,765
Investments	10	600,000	450,000	600,000
		<u>1,307,688</u>	<u>899,540</u>	<u>1,218,385</u>
<b>Current Liabilities</b>				
Accounts Payable	12	154,132	150,941	145,564
Revenue Received in Advance	13	-	-	11,000
Provision for Cyclical Maintenance	14	13,310	-	3,800
Finance Lease Liability	15	23,480	11,649	13,154
Funds held for Capital Works Projects	16	21,671	-	89,771
Funds held on behalf of COL - Kahui Ako Cluster	17	92,706	82,765	92,624
		<u>305,299</u>	<u>245,355</u>	<u>355,913</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>1,002,389</u>	<u>654,185</u>	<u>862,472</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	335,388	324,238	282,362
		<u>335,388</u>	<u>324,238</u>	<u>282,362</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	45,233	54,732	38,251
Finance Lease Liability	15	36,592	4,610	27,564
		<u>81,825</u>	<u>59,342</u>	<u>65,815</u>
<b>Net Assets</b>		<u><u>1,255,952</u></u>	<u><u>919,081</u></u>	<u><u>1,079,019</u></u>
<b>Equity</b>		<u><u>1,255,952</u></u>	<u><u>919,081</u></u>	<u><u>1,079,019</u></u>

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

**Tawhiti School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		791,515	683,248	711,503
Locally Raised Funds		94,676	17,300	101,644
Goods and Services Tax (net)		6,805	-	(5,403)
Payments to Employees		(416,482)	(412,500)	(379,416)
Payments to Suppliers		(300,498)	(289,572)	(237,205)
Interest Paid		(3,502)	(677)	(1,768)
Interest Received		11,190	3,300	5,519
Net cash from/(to) Operating Activities		183,704	1,099	194,874
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	494
Purchase of Property Plant & Equipment (and Intangibles)		(95,855)	(75,500)	(34,081)
Purchase of Investments		-	-	(150,000)
Net cash from/(to) Investing Activities		(95,855)	(75,500)	(183,587)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(13,084)	(5,983)	(9,564)
Funds Administered on Behalf of Third Parties		(69,884)	-	73,811
Net cash from/(to) Financing Activities		(82,968)	(5,983)	64,247
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>4,881</b>	<b>(80,384)</b>	<b>75,534</b>
Cash and cash equivalents at the beginning of the year	7	478,984	403,450	403,450
<b>Cash and cash equivalents at the end of the year</b>	7	<b>483,865</b>	<b>323,066</b>	<b>478,984</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

# Tawhiti School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

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

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

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

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

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

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

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

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 22b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

## **o) Revenue Received in Advance**

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

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

## **p) Funds Held in Trust**

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

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

## **q) Funds held for Capital works**

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

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

## **r) Shared Funds**

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

### **s) Provision for Cyclical Maintenance**

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

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

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

### **t) Financial Instruments**

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

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

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

### **u) Borrowings**

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **w) Budget Figures**

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

### **x) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	766,423	622,748	705,564
Teachers' Salaries Grants	1,657,706	1,331,090	1,446,677
Use of Land and Buildings Grants	288,576	308,893	259,057
Other Government Grants	39,319	60,500	14,395
	<u>2,752,024</u>	<u>2,323,231</u>	<u>2,425,693</u>

The school has opted in to the donations scheme for this year. Total amount received was \$44,400.

## 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	54,245	11,800	43,468
Fees for Extra Curricular Activities	17,918	2,500	39,478
Trading	2,100	-	1,761
Fundraising & Community Grants	32,413	3,000	5,639
	<u>106,676</u>	<u>17,300</u>	<u>90,346</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	15,066	5,500	22,008
Trading	2,359	-	1,972
	<u>17,425</u>	<u>5,500</u>	<u>23,980</u>
<i>Surplus for the year Locally raised funds</i>	<u>89,251</u>	<u>11,800</u>	<u>66,366</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	87,350	63,700	87,114
Library Resources	620	800	620
Employee Benefits - Salaries	1,906,679	1,631,090	1,721,036
Staff Development	41,793	15,000	7,922
Depreciation	75,820	57,333	67,254
	<u>2,112,262</u>	<u>1,767,923</u>	<u>1,883,946</u>

## 5. Administration

	<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>
Audit Fee	5,305	5,305	5,151
Board Fees	-	1,000	1,000
Board Expenses	3,864	4,750	2,497
Communication	1,819	3,150	2,649
Consumables	12,006	16,000	26,230
Other	41,072	42,100	32,377
Employee Benefits - Salaries	51,835	46,500	42,873
Insurance	5,245	2,600	5,181
Service Providers, Contractors and Consultancy	13,874	12,000	12,735
	<b>135,020</b>	<b>133,405</b>	<b>130,693</b>

## 6. Property

	<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>
Caretaking and Cleaning Consumables	9,581	10,600	9,054
Cyclical Maintenance Provision	20,337	16,683	16,685
Grounds	8,797	8,700	10,071
Heat, Light and Water	20,353	19,000	10,995
Rates	655	650	625
Repairs and Maintenance	13,437	7,000	3,335
Use of Land and Buildings	288,576	308,893	259,057
Security	3,841	2,500	2,785
Employee Benefits - Salaries	62,841	66,000	62,997
	<b>428,418</b>	<b>440,026</b>	<b>375,604</b>

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

## 7. Cash and Cash Equivalents

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	483,865	323,066	478,984
Cash and cash equivalents for Statement of Cash Flows	<b>483,865</b>	<b>323,066</b>	<b>478,984</b>

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

## 8. Accounts Receivable

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	4,075	3,090	-
Banking Staffing Underuse	54,018	-	-
Interest Receivable	6,266	931	1,578
Teacher Salaries Grant Receivable	138,072	110,440	119,809
	<u>202,431</u>	<u>114,461</u>	<u>121,387</u>
Receivables from Exchange Transactions	10,341	4,021	1,578
Receivables from Non-Exchange Transactions	192,090	110,440	119,809
	<u>202,431</u>	<u>114,461</u>	<u>121,387</u>

## 9. 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>
Sports Uniforms	1,856	1,887	1,765
	<u>1,856</u>	<u>1,887</u>	<u>1,765</u>

## 10. Investments

The School's investment activities are classified as follows:

	<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>
Current Asset			
Short-term Bank Deposits	600,000	450,000	600,000
Total Investments	<u>600,000</u>	<u>450,000</u>	<u>600,000</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	113,733	-	-	-	(12,373)	<b>101,360</b>
Furniture and Equipment	112,546	87,520	(1,018)	-	(40,293)	<b>158,755</b>
Information and Communication Technology	26,467	5,903	-	-	(9,420)	<b>22,950</b>
Leased Assets	27,458	36,079	-	-	(13,237)	<b>50,300</b>
Library Resources	2,158	362	-	-	(497)	<b>2,023</b>
<b>Balance at 31 December 2022</b>	<b>282,362</b>	<b>129,864</b>	<b>(1,018)</b>	<b>-</b>	<b>(75,820)</b>	<b>335,388</b>

The net carrying value of equipment held under a finance lease is \$50,300 (2021: \$27,458)

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	414,277	(312,917)	<b>101,360</b>	414,277	(300,544)	<b>113,733</b>
Furniture and Equipment	481,641	(322,886)	<b>158,755</b>	407,226	(294,680)	<b>112,546</b>
Information and Communication Technology	105,876	(82,926)	<b>22,950</b>	118,325	(91,858)	<b>26,467</b>
Leased Assets	67,744	(17,444)	<b>50,300</b>	40,543	(13,085)	<b>27,458</b>
Library Resources	47,649	(45,626)	<b>2,023</b>	47,287	(45,129)	<b>2,158</b>
<b>Balance at 31 December</b>	<b>1,117,187</b>	<b>(781,799)</b>	<b>335,388</b>	<b>1,027,658</b>	<b>(745,296)</b>	<b>282,362</b>

## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	7,510	32,462	18,726
Accruals	3,537	4,055	3,434
Employee Entitlements - Salaries	138,072	110,440	119,809
Employee Entitlements - Leave Accrual	5,013	3,984	3,595
	<u>154,132</u>	<u>150,941</u>	<u>145,564</u>
Payables for Exchange Transactions	154,132	150,941	145,564
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>154,132</u>	<u>150,941</u>	<u>145,564</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue in Advance	-	-	11,000
	<u>-</u>	<u>-</u>	<u>11,000</u>

## 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	42,051	38,049	25,366
Increase to the Provision During the Year	16,766	16,683	16,683
Use of the Provision During the Year	(3,845)	-	-
Other Adjustments	3,571	-	2
Provision at the End of the Year	<u>58,543</u>	<u>54,732</u>	<u>42,051</u>
Cyclical Maintenance - Current	13,310	-	3,800
Cyclical Maintenance - Non current	45,233	54,732	38,251
	<u>58,543</u>	<u>54,732</u>	<u>42,051</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

## 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	25,990	11,649	16,317
Later than One Year and no Later than Five Years	38,182	4,610	30,769
Future Finance Charges	(4,100)	-	(6,368)
	60,072	16,259	40,718

### Represented by

Finance lease liability - Current	23,480	11,649	13,154
Finance lease liability - Non current	36,592	4,610	27,564
	60,072	16,259	40,718

## 16. Funds Held (Owed) for Capital Works Projects

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

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
BLK A AMS		220922	27,419	-	(10,948)	-	16,471
SIP Blk G Refurb		220923	19,453	4,322	(23,775)	-	-
Roof Replacement		220919	11,447	(2,546)	(8,901)	-	-
Heating Replacement		220920	613	50	(1,000)	-	(337)
Learning Support Mods		218003	27,931	-	(22,731)	-	5,200
Plumb/HWCs/Warm Water		220924	950	-	(950)	-	-
SIP Internal Doors Project		230375	1,958	2,000	(3,958)	-	-
Totals			89,771	3,826	(72,263)	-	21,334

### Represented by:

Funds Held on Behalf of the Ministry of Education	21,671
Funds Receivable from the Ministry of Education	(337)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
BLK A AMS		220922	34,765	-	(7,346)	-	27,419
SIP Blk G Refurb		220923	(6,046)	164,607	(139,108)	-	19,453
Roof Replacement		220919	-	100,428	(88,981)	-	11,447
Heating Replacement		220920	-	12,211	(11,598)	-	613
Learning Support Mods		218003	-	35,541	(7,610)	-	27,931
Plumb/HWCs/Warm Water		220924	-	8,875	(7,925)	-	950
SIP Internal Doors Project		230375	-	16,521	(14,563)	-	1,958
Totals			28,719	338,183	(277,131)	-	89,771

### Represented by:

Funds Held on Behalf of the Ministry of Education	89,771
Funds Receivable from the Ministry of Education	-



## 17. Funds held on behalf of COL - Kahui Ako Cluster

Tawhiti School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	<b>2022 Actual \$</b>	<b>2022 Budget \$</b>	<b>2021 Actual \$</b>
Funds Held at Beginning of the Year	92,624	82,765	82,765
Funds Received from Cluster Members	34,182	-	38,223
Funds Received from MoE			
Total funds received	<u>126,806</u>	<u>82,765</u>	<u>120,988</u>
Funds Spent on Behalf of the Cluster	34,100	-	28,364
Funds remaining	<u>92,706</u>	<u>82,765</u>	<u>92,624</u>
Funds Held at Year End	<u><u>92,706</u></u>	<u><u>82,765</u></u>	<u><u>92,624</u></u>

## 18. 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.

## 19. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	-	1,000
<i>Leadership Team</i>		
Remuneration	332,232	363,568
Full-time equivalent members	3.00	3.29
Total key management personnel remuneration	332,232	364,568

There are 7 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) that met 6 and 6 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	1 - 2	1 - 2
Termination Benefits	-	-

### Other Employees

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

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

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

## 20. Compensation and Other Benefits Upon Leaving

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

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

## 21. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

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 probable, 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.

## 22. Commitments

### (a) Capital Commitments

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

\$381,364 contract for the BLK A AMS as agent for the Ministry of Education. This project is fully funded by the Ministry and \$38,079 has been received of which \$21,608 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$14,211 contract for the Heating Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,261 has been received of which \$12,598 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$59,254 contract for the Learning Support Mods as agent for the Ministry of Education. This project is fully funded by the Ministry and \$35,541 has been received of which \$30,341 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$380,792 contract for the BLK A AMS as agent for the Ministry of Education. This project is fully funded by the Ministry and \$38,079 has been received of which \$10,660 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$186,607 contract for the SIP Blk G Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$164,607 has been received of which \$145,154 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$111,586 contract for the Roof Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$100,428 has been received of which \$88,981 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$14,211 contract for the Heating Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,211 has been received of which \$11,598 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$59,254 contract for the Learning Support Mods as agent for the Ministry of Education. This project is fully funded by the Ministry and \$35,541 has been received of which \$7,610 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$9,875 contract for the Plumb/HWCs/Warm Water as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,875 has been received of which \$7,925 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$18,521 contract for the SIP Internal Doors Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$16,521 has been received of which \$14,563 has been spent on the project to balance date. This project has been approved by the Ministry.)

#### (b) Operating Commitments

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

### 23. 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	483,865	323,066	478,984
Receivables	202,431	114,461	121,387
Investments - Term Deposits	600,000	450,000	600,000
<b>Total Financial assets measured at amortised cost</b>	<b>1,286,296</b>	<b>887,527</b>	<b>1,200,371</b>

#### Financial liabilities measured at amortised cost

Payables	154,132	150,941	145,564
Finance Leases	60,072	16,259	40,718
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>214,204</b>	<b>167,200</b>	<b>186,282</b>

#### **24. Events After Balance Date**

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

#### **25. 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 TAWHITI SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Tawhiti School (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants 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 22, 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

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

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

#### Basis for our opinion

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

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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 arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Cameron Town**  
**Silks Audit Chartered Accountants Ltd**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

## Tawhiti School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Carley Dwyer	Presiding Member	Elected	Sep 2025
Sarah Johnston	Principal	ex Officio	
Doug Potts	Parent Representative	Elected	Sep 2025
Mike Eggink	Parent Representative	Co-opted	Sep 2025
Andrew Blanche	Parent Representative	Elected	Sep 2022
Brian Manutai	Parent Representative	Elected	Sep 2022
Hamish Dunlop	Parent Representative	Elected	Sep 2025
Anna Dawson	Parent Representative	Elected	Sep 2025
Ruiha Berry	Parent Representative	Elected	Sep 2025
Shane Burgess	Staff Representative	Elected	Sep 2025

## Tawhiti School

## Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$4,407 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tawhiti School Board:

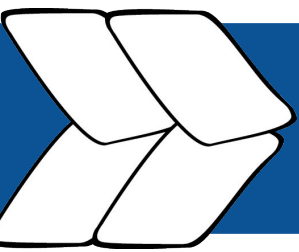
- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements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

2022



# ANALYSIS OF VARIANCE





# 2022 Goals & Targets

## 1. Successful Learners

**Annual Goal 1A:** Qualitative and quantitative data is used to understand needs and measure **progress towards valued learner outcomes** (competency or academic) for **priority learners**.

**Annual Goal 1B:** Target the achievement of our **Year 1 children in Literacy** through the Better Start Literacy Approach.

*Measure of success: 75% or more of Year 1 children will be achieving in Reading and Writing by the end of 2022*

**Annual Goal 1C:** Identify **learners who are not making sufficient progress in literacy and numeracy** and adjust opportunities, approaches and supports to **accelerate their individual progress**.

*Measure of success: 100% of targeted children will increase **their progress rate** from 2021 (aiming for 150%+ of progress made in 2021).*



## 2. Relationships for learning

**Annual Goal 2:**

Review our reporting to ensure it is a **real time partnership** between teachers, students and whanau

## 3. Effective teachers and leadership

**Annual Goal 3A:**

Identify **areas of growth for individual teachers** and provide opportunities for kaiako to strengthen teaching and leadership.

**Annual Goal 3B:**

Strengthen the use of Te Reo Maori and culturally responsive pedagogy across the school



## 4. Caring environment & culture

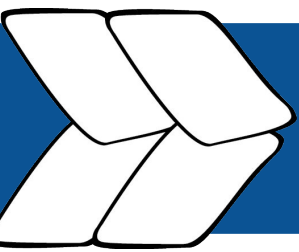
**Annual Goal 4A:**

Review our school values

**Annual Goal 4B:**

Monitor and respond to the social and emotional wellbeing of akonga and kaiako





# Successful Learners

Improved academic outcomes for all with a focus on Maori  
Children have the competencies for living and lifelong learning

## 1A

Qualitative and quantitative data is used to understand needs and measure **progress towards valued learner outcomes** (competency or academic) for **priority learners**.

## Outcomes 2021 - What happened?

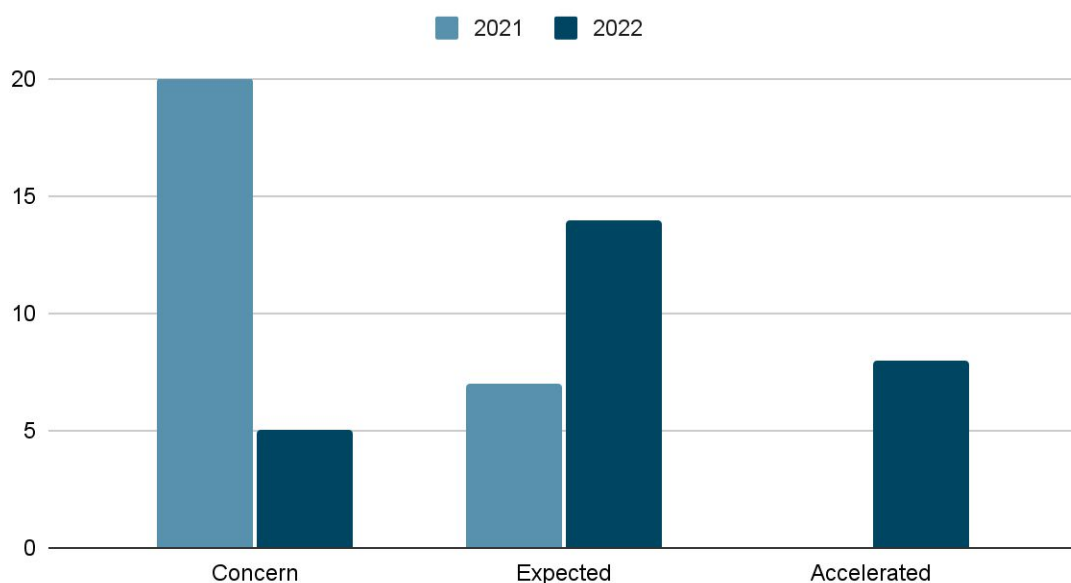
At the beginning of the year a range of data was collected to understand the needs of a group of 9 priority learners for whom current practises were not working - progress and achievement was still a concern. This group was 89% Maori and 55% Male. The data showed that 100% of target group had needs in regards to learning competencies, emotional, strategic, cognitive and social.

The focus of teaching and learning for the year was based on individual needs in regards to competencies, with the hypothesis that through the development in areas such as resilience, thinking skills, collaboration, reflection, and goal setting, their academic progress and ultimately achievement would increase.

### What happened as a result of improvement actions?

- There were positive shifts in learners progress across reading, writing and maths with the number of children making expected and accelerated progress increasing.
- 8/9 (89%) learners increased progress in at least 1 academic area.
- 6/9 (67%) learners made accelerated progress in at least 1 academic area.
- As a result of the increased progress, 100% of children are now achieving in at least 1 curriculum area. 22% of children are now achieving in 2 curriculum areas.

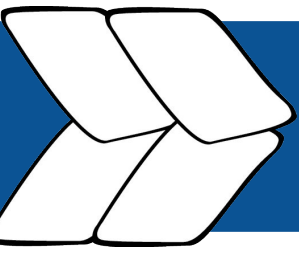
### Academic Progress



### What conclusions can we draw from our work in this area?

- Through widening the data we are collecting, beyond just academic progress and achievement, we get a better picture of ākonga needs and can be more specific with actions resulting in increased progress.
- Deliberate and explicit focus on competencies has a positive effective on progress and achievement.



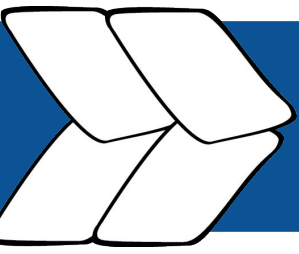


# Successful Learners

Improved academic outcomes for all with a focus on Maori  
Children have the competencies for living and lifelong learning

# 1A

		Reading		Writing		Maths		Progress Analysis
		Ach.	Progress	Ach.	Progress	Ach.	Progress	
6.EM Maori Male	End 2021	Below	Concern	Well Below	Concern	Below	Expected	↑ ach - 1 area ↑ progress - all 3 areas Now making expected progress across the board.
	End 2022	Below	Expected 5 sub-levels	Well Below	Expected 4 sub-levels	At	Acc 6 sub-levels	
4.EH Maori Male	End 2021	At	Expected	Below	Concern	Below	Expected	↑ ach - 1 area ↑ progress - all 3 areas Now making expected/acc progress across the board.
	End 2022	At	Acc 6 sub-levels	Below	Expected 5 sub-levels	At	Acc 6 sub-levels	
6.KT Maori Female	End 2021	At	Expected	Below	Concern	Well Below	Expected	There was no change for this learner. Attendance remains the need
	End 2022	At	Expected 4 sub-levels	Below	Concern 2 sub-levels	Well below	Expected 4 sub-levels	
4.KG Maori Male	End 2021	At	Concern	Well Below	Concern	Below	Concern	↑ progress - 2 areas
	End 2022	At	Expected 4 sub-levels	Well Below	Expected 4 sub-levels	Below	Concern 3 sub-levels	
6.MN Male	End 2021	At	Concern	Below	Concern	Below	Concern	↑ progress - all 3 areas Now making expected/acc progress across the board.
	End 2022	At	Expected 4 sub-levels	Below	Expected 4 sub-levels	Below	Expected 4 sub-levels	
6.SRT Maori Female	End 2021	At	Concern	Well Below	Concern	Well Below	Concern	↑ progress - 2 areas
	End 2022	At	Expected 4 sub-levels	Well Below	Acc 6 sub-levels	Well Below	Concern 3 sub-levels	
4.SP European Female	End 2021	Below	Expected	Below	Concern	Below	Concern	↑ ach - 1 area ↑ progress - 2 areas
	End 2022	Below	Concern 3 sub-levels	Below	Acc 6 sub-levels	At	Acc 7 sub-levels	
6.TG Maori Male	End 2021	At	Expected	Well Below	Concern	Below	Concern	↑ progress - 2 areas Now making expected progress across the board.
	End 2022	At	Expected 4 sub-levels	Well Below	Expected 4 sub-levels	Below	Acc 6 sub-levels	
6.WM Maori Female	End 2021	At	Concern	Below	Concern	Below	Concern	↑ ach - 1 area ↑ progress - 2 areas
	End 2022	At	Concern 3 sub-levels	At	Acc 5 sub-levels	Below	Expected 4 sub-levels	



# Successful Learners

## Annual Goal 1A - Evaluation and future considerations

### What worked?

- Overall the results show that **widening the data that is collected and analysed** had a positive impact on academic progress. This is a successful practise to be further extended into school wide systems for all teachers.
- Initial data collection using attendance, wellbeing and competency matrices was in depth and allowed us to see individual strengths and needs.
- This was a true inquiry - what we thought we would do and where we thought we would go did not always eventuate. The amount of professional learning required in order to enact any meaningful change in regards to teaching competencies was greater than expected. We can, however, take from this inquiry actions and refine them into school wide systems for 2023 and beyond that will further enhance learner progress.
- Teachers **prioritising learning competencies alongside subject matter**.
- Through this cycle of inquiry, it become evident to teachers that in order for learners to **develop and practise competencies, opportunities need to be given**. This **enriched planning and teaching programmes**.
- Developing teacher practise and understanding through the use of the **professional reading text** "building learning power" by Guy Claxton.
- **Ongoing cycle of review** through **coaching** sessions and **inquiry** meetings
- Use of **PIVOT pulse check** as an easy way of collecting **student voice**. This gave teachers feedback and drove actions.

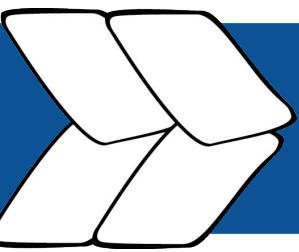
### What didn't?

- The individual assessment against the competencies matrix that we used was not sustainable as a practise.
- We did not collect data showing the shift in competencies that occurred for learners. We only have academic data. So while widening data drove actions we reverted to a closed set of data when looking at impact.
- There were 3 inquiry groups going on within the school - RBL teachers who were working on this goal, junior teachers working on better start literacy and then a group of teachers who were still developing RBL practises. This did not work and there was a lack of schoolwide momentum. Mixing ability and experience of teachers working together (as we have done in the past) is important to spread best practise.
- Teaching trying to teach competencies 'on top' of everything else and seeing them as another subject. We overcame this through our PD and understanding of the learning river.

### What next?

*Planning for 2023*

- **Integrate the widening of data into all charter goals for all teachers next year.**
  - Schoolwide data will be used to determine areas of need and groups of learners to target (as per normal practise)
  - Widen the data that is collected for this group of learners from the outset (qualitative and quantitative). Include this in our charter. Analyse this with teachers and use it to plan specific next steps and actions for akonga.
  - Using current systems of inquiry cycle, group and individual coaching collect and analyse data (both qualitative and quantitative) in a planned and ongoing manner to determine how effective actions are and refine as necessary. PIVOT pulse used to support.
- **Refine documentation teachers use for inquiry / analysis**
- **Local curriculum revamped to put our school values and competencies at the heart of what we are doing.** This will utilise the learning river concept where these competencies, attitudes and dispositions underpin and are connected to all skills and curriculum teaching. Systems created to ensure tamariki and whanau are involved in goal setting and reporting in a meaningful way.



# Successful Learners

Improved academic outcomes for all with a focus on Māori

1B

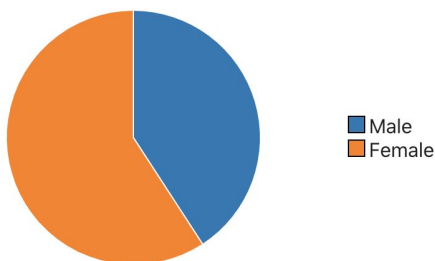
Target the achievement of our **Year 1 children in Literacy** through the Better Start Literacy Approach.

## Measures of success - How will we know we have been successful?

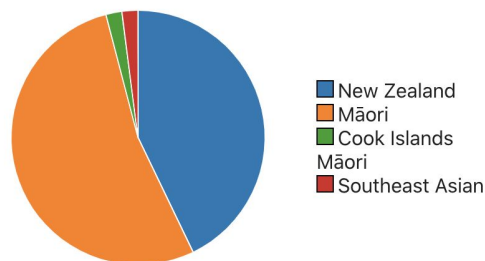
- 75% or more of Year 1 children will be achieving in Reading and Writing

## Outcomes 2021 - What happened?

Gender



MoE Ethnicity Groups\*



There are 29 females (59%) and 21 males (41%). There are 26 Māori learners (53%)

Judgement	Reading	Writing
	End Year 1	End Year 1
Well above		
Above	10 (20.41%)	7 (14.29%)
At	26 (53.06%)	28 (57.14%)
Below	13 (26.53%)	14 (28.57%)
Well below		
<b>Totals</b>	<b>49</b>	<b>49</b>

**73.47% of Year 1 children are achieving in reading.**

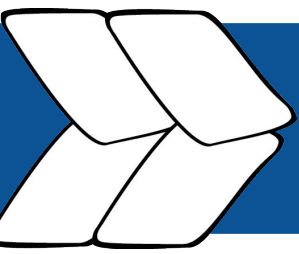
**71.4% of Year 1 children are achieving in writing.**

**Strong positive growth towards this charter goal in both reading and writing has been made.**

Reading: 2020 we had 65% achieving, 2021, we had 69.7% and now we have 73.47%.

Writing: 2020 we had 62% achieving, 2021 we had 65% and now we have 71.4%





# Successful Learners

## Annual Goal 1B - Evaluation and future considerations

### What worked?

- **Better Start Literacy PLD** through University of Canterbury has been integral in getting structured literacy operating effectively and supporting the academic achievement of our youngest learners.
- **Adapting our reading progressions** for Year 1 and Year 2 learners to reflect a structured literacy approach.
- Moving away from assessment on BSLA site and using **paper assessments and data recorded in HERO.**
- Creation of **tracking sheets**, showing individual and class goals.
- Providing teachers with **extra release** to complete the study ensured teacher wellbeing remained high and workload remained manageable.
- **Whanau sessions and communication** via newsletter to upskill whanau and empower them when supporting ākongā at home.
- 

### What didn't?

- Extra literacy booster groups during first half of year lacked momentum due to COVID and team leader needing to cover absent teachers.

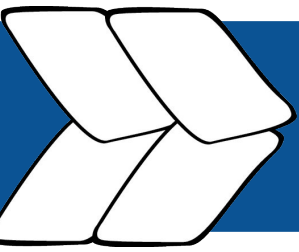


### What next?

*Planning for 2023*

- Prioritising Year 2 children who are below after a year on structured literacy. Ensure they have an extra on top session next year with 5+. Referral to LSC or RTLit after this point if reading achievement is still a concern.
- Training and professional development for Year 2 teachers in structured literacy either through BSLA in Term 3 or RTLit.
- Upskill SENCO DP to support her leadership in reading in the junior school and with at risk learners.
- Review 5+ programme with LA's and how this fits in with structured literacy approach and assessments.
- Continued communication in newsletter about how structured literacy and how to support reading at home
- Update writing progressions to reflect both structured literacy and 2023 PLD in writing





# Successful Learners

Improved academic outcomes for all with a focus on Māori

# 1C

## Annual Goal 1.3

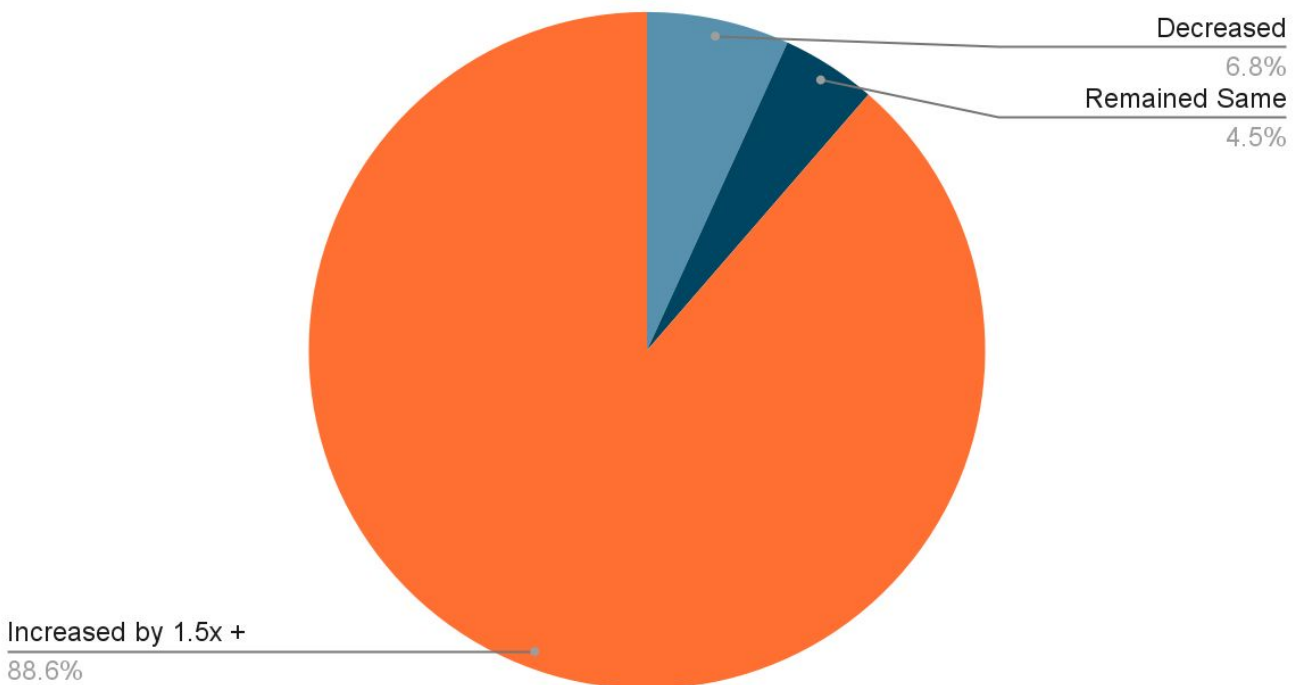
Identify learners who are not making sufficient progress in literacy and numeracy and adjust opportunities, approaches and supports to **accelerate their individual progress.**

### Measures of success - How will we know we have been successful?

- 100% of targeted children will increase **their progress rate** from 2021 (aiming for 150%+ of progress made in 2021).  
*HERO progress data will be used - 100 points = 1 years worth of learning*

### Outcomes 2021 - What happened?

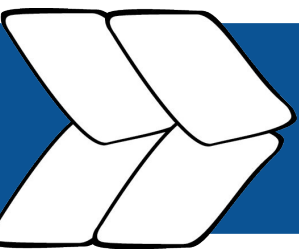
#### Progress Rate Compared to 2021



#### Strong positive progress was made towards this charter goal.

- **88.6% (39/44) children increased THEIR progress making at least 150% of their progress from 2021.** There were 5 children for whom actions were not successful in making a difference. 30 (68%) of the tamariki at least doubled **THEIR** progress from 2021.
- At the end of 2021, 100% of these children were not making expected progress. As a result of the work done in this space, 24 of them (55%) are now making expected progress and 4 made of them (9%) made accelerated progress compared to expectation.





# Successful Learners

Improved academic outcomes for all with a focus on Maori

# 1C

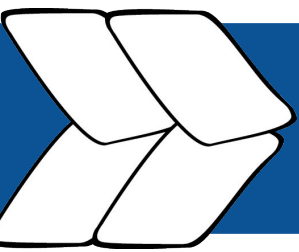
## Annual Goal 1.3

Identify learners who are not making sufficient progress in literacy and numeracy and adjust opportunities, approaches and supports to **accelerate their individual progress.**

Child	Curric area	Progress 2021	Score 2021	Score now	Progress 22	Progress compared to THEIR progress in 21
HL.K	Reading	45	45	165	120	2 ½
HL.K	Writing	19	19	142	123	6 ½
AM.K	Reading	41	41	188	147	3 ½
AM.K	Writing	41	56	163	107	2 ½
DM.K	Writing	33	63	116	53	1 ½
IB.K	Writing	21	56	163	107	5
IB.K	Writing	49	69	222	153	3
DS.K	Writing	13	38	63	25	2
TD.R	Writing	20	50	168	138	7
AR.R	Writing	29	44	158	114	4
ZB.R	Writing	19	44	147	103	5 ½
CA.R	Writing	14	44	163	119	8 ½
AM.N	Writing	62	156	244	88	1 ½
AN.N	Writing	62	162	250	88	1 ½
AP.N	Writing	26	109	195	86	3
GL.N	Writing	47	136	216	80	1 ½
CB.N	Writing	73	151	225	74	Same
AN.N	Writing	54	104	179	75	1 ½

Less than expected progress (Less than .75 of a year) Regular Progress (.75-1.5) Accelerated progress (1.5 or more)





# Successful Learners

Improved academic outcomes for all with a focus on Maori

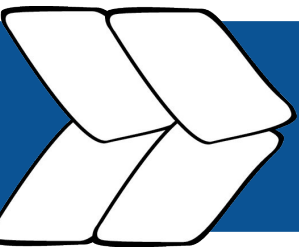
# 1C

Child	Curric area	Progress 2021	Score 2021	Score now	Progress 22	Progress compared to THEIR progress in 21
VH.K	Writing	68	80	215	135	2
BD.K	Writing	34	193	266	73	2
KB.K	Writing	38	110	188	78	2
BA.P	Writing	35	280	374	94	2 ½
IK.P	Writing	59	230	353	123	2
KL.P	Writing	21	192	365	173	8
MT.P	Writing	29	171	374	203	7
NR.P	Writing	57	233	363	130	2
NH.P	Writing	36	207	298	91	2 ½
DD.N	Writing	63	63	168	105	1 ½
NE.N	Writing	63	130	188	58	Less
SH.T	Writing	2	178	264	86	43
TN.R	Writing	28	152	216	64	2
JN.R	Writing	46	242	306	64	1 ½
SS.R	Writing	36	108	182	74	2
CD.R	Maths	0	287	359	72	72
LN.R	Maths	51	337	410	73	1 ½
TK.R	Maths	71	253	310	57	Less
ME.K	Writing	53	335	600	265	5
QG.K	Writing	21	344	412	68	3
PD.K	Writing	39	304	373	69	2
CP.K	Writing	29	321	380	59	2
ST.K	Writing	0	282	411	129	129
MN.K	Maths	37	418	435	17	Less
RB.K	Maths	47	400	461	61	Same
KT.B.P	Maths	41	400	467	67	1 ½

Less than expected progress (Less than .75 of a year) Regular Progress (.75-1.5) Accelerated progress (1.5 or more)







# Successful Learners

## Annual Goal 1C - Evaluation and future considerations

### What worked?

- **Termly progress analysis coaching sessions** with kaiako, supporting them to analyse data and take action as a result. There were high levels of accountability due to these coaching sessions.
- **Focussing on success and individuality for every ākonga by measuring progress based on learners PB's - comparing them to them.** We found when learners, whanau and teachers stopped comparing children to expected rates and started focussing on THEIR progress rate and the trend this is showing it made the task less daunting and actually resulted in majority of children achieving expected or accelerated progress compared to expectation.
- **Extra on top of lessons** daily.
- **Identifying 1-2 specific progression goals** that were targeted through extra on top of sessions and teachers were responsible for reporting back on at the end of each term. This ensured progress was being made and didn't leave anything to chance.
- **SLT analysing progress data regularly** and using this information to **support teacher practise.**

### What didn't?

- Learner voice collection for this group of learners fell over this year. Stronger systems need to be created in 2023 to ensure this effective practise is brought back to the fore.
- A greater level of success was achieved in the junior area of the school than the senior. The junior goals are generally more bite sized, small achievable goals which can be targeted through short, regular sessions compared with some lofty, higher order thinking goals for seniors.
- There were 5 children for whom this was not successful.

### What next?

*Planning for 2023*

- Schoolwide time for extra on top of lessons set for 2023 to ensure these happen and are consistent across the school.
- Continue with actions that worked well as listed above. Make them common practise and what we do at Tawhiti to support learners who need extra support to reach their potential.
- Seniors to keep in mind the most appropriate goals for EOTO sessions.
- Integrate this with goal 1 so a wider range of data is collected on each child. This will give more data and a better insight to help with the 5 children who did not increase their progress.



**Tawhiti School Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	Tawhiti School takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees.
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	Our Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.  To fulfill this programme, the board: <ul style="list-style-type: none"> <li>● appoints a member to be the EEO officer – this role is held by the principal</li> <li>● shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</li> <li>● selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude</li> <li>● recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</li> <li>● ensures that employment and personnel practices are fair and free of any bias.</li> </ul>
How do you practise impartial selection of suitably qualified persons for appointment?	We comply with the Employer Responsibility Policy that we have in place, and follow the appointment procedure during the selection process. This ensures that we appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position without bias or discrimination. This also ensures that Tawhiti School is an equal opportunities employer.
How are you recognising, <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	By: <ul style="list-style-type: none"> <li>● working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori</li> <li>● Supporting our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori.</li> <li>● Providing opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).</li> <li>● Following EEO policy</li> </ul>
How have you enhanced the abilities of individual employees?	As per the Tawhiti School Employer Responsibility Policy, the board promotes high levels of staff performance through:

	<ul style="list-style-type: none"> <li>• performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)</li> <li>• acknowledgement of staff achievements</li> <li>• salary units and classroom release time</li> </ul>
How are you recognising the employment requirements of women?	<p>As per the Tawhiti School Employer Responsibility Policy, the board recognises the employment requirements of women through compliance with this policy, for example:</p> <ul style="list-style-type: none"> <li>• by considering staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements.</li> </ul>
How are you recognising the employment requirements of persons with disabilities?	<p>As per the Tawhiti School Employer Responsibility Policy, the board recognises the employment requirements of persons with disabilities through compliance with this policy, for example:</p> <p>The board:</p> <ul style="list-style-type: none"> <li>• takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees</li> <li>• considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements</li> <li>• ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest.</li> </ul>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	