

TAOROA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2463

Principal: Lara Stevens

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Accountant / Service Provider:

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TAOROA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Taoroa School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Sarah Wells

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

27/05/2024

Date:

Lara Stevens

Full Name of Principal

[Signature]

Signature of Principal

27/05/2024

Date:

Taoroa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	574,207	403,040	413,470
Locally Raised Funds	3	37,286	18,500	25,027
Interest		7,971	700	1,684
Total Revenue		619,464	422,240	440,181
Expense				
Locally Raised Funds	3	25,450	20,250	19,886
Learning Resources	4	352,322	270,057	251,902
Administration	5	81,764	41,308	54,477
Interest		226	136	187
Property	6	134,195	89,069	91,223
Total Expense		593,957	420,820	417,675
Net Surplus / (Deficit) for the year		25,507	1,420	22,506
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		25,507	1,420	22,506

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

Taoroa School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		261,829	234,225	236,876
Total comprehensive revenue and expense for the year		25,507	1,420	22,506
Contribution - Furniture and Equipment Grant		2,933	-	2,447
Equity at 31 December		290,269	235,645	261,829
Accumulated comprehensive revenue and expense		290,269	235,645	261,829
Equity at 31 December		290,269	235,645	261,829

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.

Taoroa School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	250,381	181,818	242,176
Accounts Receivable	8	23,071	9,799	27,120
Prepayments		7,452	5,908	6,369
Inventories	9	-	565	1,091
		280,904	198,090	276,756
Current Liabilities				
GST Payable		4,189	7,029	7,684
Accounts Payable	11	44,502	21,180	25,072
Revenue Received in Advance	12	6,333	-	18,000
Provision for Cyclical Maintenance	13	13,710	9,333	9,376
Finance Lease Liability	14	1,306	534	1,038
Funds held for Capital Works Projects	15	6,592	-	30,352
		76,632	38,076	91,522
Working Capital Surplus/(Deficit)		204,272	160,014	185,234
Non-current Assets				
Property, Plant and Equipment	10	101,401	81,721	88,267
		101,401	81,721	88,267
Non-current Liabilities				
Provision for Cyclical Maintenance	13	14,588	5,200	10,733
Finance Lease Liability	14	816	890	939
		15,404	6,090	11,672
Net Assets		290,269	235,645	261,829
Equity		290,269	235,645	261,829

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

Taoroa School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		175,271	138,441	143,151
Locally Raised Funds		23,965	18,500	43,027
Goods and Services Tax (net)		(3,495)	-	655
Payments to Employees		(65,997)	(59,594)	(92,710)
Payments to Suppliers		(90,019)	(97,249)	(55,836)
Interest Paid		(226)	(136)	(187)
Interest Received		8,000	700	1,659
Net cash from/(to) Operating Activities		47,499	662	39,759
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(19,039)	(6,500)	(11,943)
Net cash from/(to) Investing Activities		(19,039)	(6,500)	(11,943)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,933	-	2,447
Finance Lease Payments		(693)	(1,039)	(426)
Funds Administered on Behalf of Other Parties		(22,495)	-	23,644
Net cash from/(to) Financing Activities		(20,255)	(1,039)	25,665
Net increase/(decrease) in cash and cash equivalents		8,205	(6,877)	53,481
Cash and cash equivalents at the beginning of the year	7	242,176	188,695	188,695
Cash and cash equivalents at the end of the year	7	250,381	181,818	242,176

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

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

Taoroa School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Buildings	40-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	4-5 years
Motor Vehicles	8 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

The 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	208,323	139,125	175,435
Teachers' Salaries Grants	277,986	205,862	173,804
Use of Land and Buildings Grants	87,247	58,053	64,231
Bus Income	651	-	-
	<u>574,207</u>	<u>403,040</u>	<u>413,470</u>

The school has opted in to the donations scheme for this year. Total amount received was \$4,007.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	200	-	30
Fees for Extra Curricular Activities	1,604	-	278
Trading	1,667	-	1,301
Fundraising & Community Grants	17,915	2,900	7,338
Other Revenue	15,900	15,600	16,080
	<u>37,286</u>	<u>18,500</u>	<u>25,027</u>
Expense			
Extra Curricular Activities Costs	17,122	10,850	13,032
Trading	2,861	200	1,507
Other Locally Raised Funds Expenditure	5,467	9,200	5,347
	<u>25,450</u>	<u>20,250</u>	<u>19,886</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>11,836</u>	<u>(1,750)</u>	<u>5,141</u>

The school received a grant from the TG Macarthy Trust for \$500 and JBS Dunninham Trust of \$18,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	9,764	11,590	6,037
Employee Benefits - Salaries	320,630	231,869	231,992
Staff Development	7,485	16,400	1,800
Depreciation	14,443	10,198	12,073
	<u>352,322</u>	<u>270,057</u>	<u>251,902</u>

5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	3,833	3,839	3,728
Board Fees	1,400	1,250	2,800
Board Expenses	7,491	3,450	3,014
Communication	831	1,020	816
Consumables	3,559	2,300	1,671
Other	3,056	6,728	3,521
Employee Benefits - Salaries	13,830	18,221	11,046
Insurance	1,226	-	296
Service Providers, Contractors and Consultancy	4,800	4,500	4,320
Healthy School Lunch Programme	41,738	-	23,265
	81,764	41,308	54,477

6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	979	1,650	506
Cyclical Maintenance Provision	16,689	3,800	3,176
Grounds	3,916	4,500	4,024
Heat, Light and Water	4,944	2,700	3,858
Repairs and Maintenance	3,743	3,000	(9)
Use of Land and Buildings	87,247	58,053	64,231
Employee Benefits - Salaries	16,677	15,366	15,437
	134,195	89,069	91,223

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

7. Cash and Cash Equivalents

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	250,381	181,818	242,176
Cash and cash equivalents for Statement of Cash Flows	250,381	181,818	242,176

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

Of the \$250,381 Cash and Cash Equivalents \$6,592 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	900	-	-
Receivables from the Ministry of Education	-	-	1,211
Interest Receivable	-	4	29
Banking Staffing Underuse	-	-	8,747
Teacher Salaries Grant Receivable	22,171	9,795	17,133
	<u>23,071</u>	<u>9,799</u>	<u>27,120</u>
Receivables from Exchange Transactions	900	4	29
Receivables from Non-Exchange Transactions	22,171	9,795	27,091
	<u>23,071</u>	<u>9,799</u>	<u>27,120</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniform Trading Account	-	565	1,091
	<u>-</u>	<u>565</u>	<u>1,091</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	2,000	-	-	-	-	2,000
Buildings	45,677	-	-	-	(1,420)	44,257
Building Improvements	17,466	-	-	-	(463)	17,003
Furniture and Equipment	13,236	16,587	-	-	(4,252)	25,571
Information and Communication Technology	2,794	9,459	-	-	(1,561)	10,692
Motor Vehicles	5,260	-	-	-	(5,260)	-
Leased Assets	1,834	1,531	-	-	(1,487)	1,878
Balance at 31 December 2023	88,267	27,577	-	-	(14,443)	101,401

The net carrying value of equipment held under a finance lease is \$1,878 (2022: \$1,834)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	2,000	-	2,000	2,000	-	2,000
Buildings	71,000	(26,743)	44,257	71,000	(25,323)	45,677
Building Improvements	35,946	(18,943)	17,003	35,946	(18,480)	17,466
Furniture and Equipment	48,361	(22,790)	25,571	31,774	(18,538)	13,236
Information and Communication Technology	30,680	(19,988)	10,692	21,221	(18,427)	2,794
Motor Vehicles	107,679	(107,679)	-	107,679	(102,419)	5,260
Leased Assets	4,612	(2,734)	1,878	3,081	(1,247)	1,834
Library Resources	1,319	(1,319)	-	1,319	(1,319)	-
Balance at 31 December	301,597	(200,196)	101,401	274,020	(185,753)	88,267

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	10,708	3,291	4,144
Accruals	2,559	2,413	2,486
Banking Staffing Overuse	6,166	5,078	-
Employee Entitlements - Salaries	22,171	9,795	17,133
Employee Entitlements - Leave Accrual	2,898	603	1,309
	44,502	21,180	25,072

Payables for Exchange Transactions	44,502	21,180	25,072
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The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grant Revenue in Advance	5,579	-	18,000
Grants in Advance - MoE	754	-	-
	6,333	-	18,000

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	20,109	10,733	16,933
Increase to the Provision During the Year	5,422	3,800	3,759
Other Adjustments	2,767	-	(583)
Provision at the End of the Year	28,298	14,533	20,109
Cyclical Maintenance - Current	13,710	9,333	9,376
Cyclical Maintenance - Non current	14,588	5,200	10,733
	28,298	14,533	20,109

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

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	1,439	534	1,174
Later than One Year and no Later than Five Years	863	890	990
Future Finance Charges	(180)	-	(187)
	<u>2,122</u>	<u>1,424</u>	<u>1,977</u>
Represented by			
Finance lease liability - Current	1,306	534	1,038
Finance lease liability - Non current	816	890	939
	<u>2,122</u>	<u>1,424</u>	<u>1,977</u>

15. Funds Held for Capital Works Projects

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

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
ILE Upgrade & Refurb	220805	6,592	-	-	-	6,592
Hardcourt Resurfacing	236164	23,760	1,805	(25,565)	-	-
Totals		<u>30,352</u>	<u>1,805</u>	<u>(25,565)</u>	<u>-</u>	<u>6,592</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	6,592
Funds Receivable from the Ministry of Education	-

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
ILE Upgrade & Refurb	220805	6,273	-	319	-	6,592
Roof Replacement	220804	(4,389)	8,981	(4,592)	-	-
Various Outdoor Works	233578	4,824	86	(4,910)	-	-
Hardcourt Resurfacing	236164	-	23,760	-	-	23,760
Totals		<u>6,708</u>	<u>32,827</u>	<u>(9,183)</u>	<u>-</u>	<u>30,352</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	30,352
Funds Receivable from the Ministry of Education	-

16. 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.

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	1,400	2,800
<i>Leadership Team</i>		
Remuneration	107,292	112,396
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	108,692	115,196

There are 4 members of the Board excluding the Principal. The Board has held 4 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	-	-
	0.00	0.00

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



18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023.

The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$302,234 (2022:\$327,972) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
ILE Upgrade & Refurb	327,091	24,857	302,234
Total	327,091	24,857	302,234

(b) Operating Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	250,381	181,818	242,176
Receivables	23,071	9,799	27,120
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	273,452	191,617	269,296

Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	44,502	21,180	25,072
Finance Leases	2,122	1,424	1,977
Total financial liabilities measured at amortised cost	46,624	22,604	27,049

22. Events After Balance Date

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

23. 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 TAOROA SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Taoroa School (the School). The Auditor-General has appointed me, Mark Fraser, 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 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 27 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 40, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Taoroa School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sarah Wells	Presiding Member	Elected	Sep 2025
Lara Stevens	Principal	ex Officio	
Brylee Bond	Parent Representative	Elected	Sep 2025
Dawn Fitzgerald	Parent Representative	Elected	Sep 2025
Elizabeth Taylor	Staff Representative	Elected	Sep 2025

Taoroa School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$483 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Taoroa 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, other than:
- Including training to raise awareness of issues which may impact EEO
- Appointing some one to coordinate compliance with EEO programme / policy requirements
- Setting priorities and objectivise as part of the EEO programme / policy.



Taoroa SCHOOL

Connected • Engaged • Empowered

Statement of Variance

Strategic Goal 1:

- **Learners that are Connected**

Annual Target/Goal:

- 1.1 Prioritise the hauora, well-being and safety of our kura whānau through bringing our school values to life. (NELP 1 + 2)
- 1.2 Create a vibrant kura environment that represents our vision, values, iwi and Community. (NELP 2 + 3)

Actions	Outcomes	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the source of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>

Action 1.1i Start a coffee/play group for local whānau held on site	Strengthen connections within our community, and build relationships between our akonga and preschoolers.	This was not achieved		We had a busy year of transitions with a change in leadership to support my maternity leave.	As a board we need to look in to whether or not we want to start this initiative to see if there is benefit to our community culture.
Action 1.1ii Termly check ins with all staff covering workplace satisfaction, well being and performance/support	There will be alignment in expectations between both employer and employee as well as prioritised well being of all staff.	This was completed at the end of the year. Although these were not completed every term as planned, the check in at the end of the year proved to be very helpful and enlightening. It was a great way to celebrate what is working well for our staff and areas for improvement.	Feedback from Tumuaki based on the results of the survey.	The advice has been taken on board and actions have been taken based on this feedback which has supported alignment of expectations as well as seeking support for well being of our staff.	. We need to decide if termly check ins are necessary or if once a year is sufficient.
Action 1.1iii Conduct NZCER Wellbeing@School survey with all Year 4 -8 learners across our kura.	As a kura we will see positive shifts in the responses to the NZCER Wellbeing@School survey.	The outcome of this highlighted a few areas for staff that could be focused on. Overall this showed a positive school climate and culture along with opportunities for improvement.	Results of survey available for BOT review	With the increase in roll and a change in dynamics, there were still some areas for improvement that need to be addressed.	We will continue to conduct survey with learners. Next year we need to include survey of whānau utilising well being in schools kit.
Action 1.1iiii Engage in school wide equine experience sessions	Analysis of target learners shows improvement in engagement in school, attendance and overall well being.	We have co-constructed a programme which has evolved over time and that has resulted in many successes for our learners without the limitation of pen and paper	We have surveyed both students and parents and made changes to the programme based on that. We have seen an improvement in the responses regarding the programme as a result of these changes.	Our learners on the whole have described this experience as a positive one that they enjoy being involved in. The involvement of a social worker has been limited meaning the equine therapy side of the programme has not been developed in the way we were hoping.	We will continue to fine tune the programme to better target the specific needs of all of our learners and work closely with other agencies to support the well being aspect. It is important to note however that we believe these sessions are having an indirect positive impact on learner well being through providing an opportunity to be outside in nature, building relationships with their equine friends and switching off from the fast paced world we live in.
Action 1.2i Contact local iwi to establish relationships.	By the end of term 2 we will have a partnership with local iwi where we are supported in decision	At the end of the year we met with iwi to look at how we can work together moving forward. The outcome of this is that we will be better able to support Māori achieving as	This is not yet evident within our kura but will be in 2024.	The school is taking their time to navigate iwi relations	We plan to visit a marae, develop a powhiri and poroporaki process with the support and engagement of local iwi.

	making within our school.	Māori and will have access to knowledge and advice. This will also ensure appropriate tikanga is taking place across the school		appropriately and respectfully.	
Action 1.2ii Improve whānau attendance through barrier free events/activities	By the end of the year our whānau will be more connected with each other and more involved in their tamariki's learning journey	Given our geographical location, our community is made up of whānau from Taoroa, Taihape and Mataroa. Removing the travel barrier and having an event in Taihape helped develop relationships amongst whānau and supported the school-home connection. It was special to see all of our ākonga with their whānau.	We hosted our first whānau fun day in Taihape and had 100 % attendance from all whānau. We also had 100% representation at the end of year prizegiving which enables our tamariki to feel empowered.	Removing barriers such as travel to support the development of relationships within our community	Continue to look at ways we can involve all whānau in a fair way without barriers.
Action 1.2iii Seek feedback on how Taoroa School is meeting whānau and learner needs	By the end of term 4 we will have increased engagement with surveys	We have sent out multiple surveys for different matters throughout the year. We have had limited responses to surveys making it hard to use data in decision making.	Feedback available for BOT to review	Forms have been sent out digitally,	Offer both paper copy along with digital for completing surveys. Provide incentives to support those whānau that are time poor.
Action 1.2iii Establish regular working bee's to maintain school grounds	By the end of term 4 we will have a well maintained school with all banks/garden beds tidied up	Outcome achieved. One working Bee took place with poor attendance however a lot of work was completed and the school grounds are now well maintained.	Board walk around the school.	Short notice given	BOT to notify whānau with plenty of notice. Include a bbq

Strategic Goal 2:

- **Learners that are Engaged**

Annual Target/Goal:

- 2.1 Design an education outside of the classroom programme that provides unique learning experiences and establishes strong relationships with our kura whānau, iwi, and community.(NELP 7)
- 2.2 Grow Te Ao Māori capability through developing knowledge and use of Te Reo and Tikanga Māori. (NELP 5)

Actions	Outcomes	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the source of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 2.1i Engage with Enviroschools facilitators to support the delivery of environmental initiatives	Enviroschools initiatives will become part of our school kaupapa	Our kura achieved Bronze status as a result. Our learners are developing their knowledge and desire to protect the whenua we stand on resulting in a strong feeling of connectedness	Bronze recognition	We have been committed to incorporating the enviroschools kaupapa in to our kura. We have been able to weave this through in a range of different contexts	Continue working with Enviroschools and developing our identity as environmental kaitiaki of our whenua
Action 2.1ii Seek local support to establish a sustainable plan to maintain our school gardens	Tamariki and staff will improve their knowledge of mara kai and will be able to take over the gardens independently by 2024	We have engaged with local whānau who have helped us develop our flourishing mara kai. Our learners are gaining life long learning experiences about the process of gardening from improving soil to harvesting our kai.	Visual evidence	Having our local gardeners join us every Tuesday has meant that the knowledge and learning has been sustained throughout the year. That time allotment meant that it hasn't been something that just slips off the radar	Continue to work with Paul and Evelyn to develop our mara
Action 2.1iii Review events calendar	Increased opportunities for our learners to participate in EOTC, specifically in our local area.	Our EOTC calendar continues to grow, providing our tamariki with barrier free opportunities and experiences. Taking part in these activities develop our key competencies and values as well as build relationships with our local community.	Feedback from learners and whānau regarding experiences offered throughout the year	With our roll growing and therefore staff growing, we have been able to tap in to more passions/expertise as well as share the load on the organisation and admin front. This has meant more time to plan opportunities for our ākonga.	Continue to develop

Action 2.2i Teaching staff to complete Te Ahu Maori course level 1	Staff will confidently incorporate their learning into the classroom on a daily basis	Our staff all feel more confident and capable which has meant te reo has been incorporated into everyday instruction within the classroom. This has a direct positive impact on our learners- particularly our Maori ākonga	Discussions with ākonga and kaiako about the new use of te reo in the classroom	Having three of us studying together made a difference because we all motivated each other, made each other accountable and practised together	Te Ahu Maori level 2
Action 2.2ii Kapa Haka group to perform in local cultural festival	Our tamariki will feel proud to participate and share our Kapa Haka performance on the big stage	Our ākonga performed in our local cultural festival. Our community all felt an immense amount of pride seeing the tamariki perform. Our tamariki were empowered and feel proud to perform in the future.	Discussions with ākonga and whānau about their attitudes towards kapa haka	We have been doing Kapa Haka over the last few years however it was the performance that has really ignited the passion for kapa haka within our ākonga- particularly our for our ngā tama	Continue to perform in our local cultural festival. Look to find someone that can support us in performing the haka
Action 2.2iii Establish an annual celebration for Matariki	Our community will be connected through our celebration of the Maori New Year	Not achieved	NA	Time poor staff	Look to plan one for 2024

Strategic Goal 3:

- **Learners that are Empowered**

Annual Target/Goal:

- 3.1 Support tamariki to confidently lead their own learning through integrating student agency and assessment for learning. (NELP 2 + 4)
- 3.2 Empower staff to lead a Taoroa and Enviroschools Curriculum that strengthens delivery of numeracy and literacy. (NELP 6)

Actions	Outcomes	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the source of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 3.1i Create a graduate profile	Learners will be able to articulate the different stages of growth within our school and identify what part they sit on.	We have completed this document which has helped us to form parts of our learner reports, and support our focus when it comes to planning integrated curriculum content. This graduate profile has the potential to work as the glue that holds our whole curriculum together	Teacher planning, graduate profile document, learner reports	Because the document was only completed at the end of term 2 followed by a change in leadership, this document was only used by kaiako in the last term of the year. Our ākonga will continue to work with the document themselves to develop their understanding of it.	Our next step is to really imbed this in to the curriculum now that the teachers are more familiar with the document.
Action 3.1ii Introduce assessment for learning in junior classroom	Learners will be able to identify their next steps in maths.	Not achieved	Survey of learners	Time and priority	Set times in teacher release time to develop/locate resources that support with A4L practices

Action 3.1iii Establish regular learner directed posts on Seesaw that link to their specific goals	Learners will be able to identify good evidence of their learning to share with whānau on a regular basis	Senior class has started sharing weekly WOW on Seesaw which shares highlights of their learning this week. This is a compulsory part of their learning each week.	Evidence of posts	While the learners are sharing posts, there perhaps needs to be more work to align them more specifically with learning goals. Whānau have been encouraged to engage with the posts but engagement is still very low	Continue to encourage whānau and staff to engage with the posts. Work with staff to support more specific learning posts. Support junior class to start posting. Ipads being available will make this easier!
Action 3.2i Engage in PLD in mathematics with Rob Proffit-White to develop our understanding and practice teaching mathematics.	100% of learners will make a year's worth of progress within a year in mathematics.	Not achieved	Maths Data	Large influx of new ākongā made this	
Action 3.2ii Strengthen our localised model for Professional Growth Cycles that is suitable for our context.	100% of teachers will show an improvement in their focus area.	We refreshed our professional growth cycle to make it more achievable and to align with our student research cycle. All staff agreed the new model was less overwhelming and fit for purpose	Discussions with staff,	While we are happy with the model, we didn't feel that the	
Action 3.2iii Engage with Donna Davies to support the delivery of curriculum refresh/ ANZHC	By the end of the year delivery of ANZHC will be embedded in classrooms	ANZHC has become compulsory for our kaiako to be planning and teaching during the year. There has been lots of learning in terms of delivering a new curriculum area but also some weaving of past knowledge and units of learning.	Discussions with staff, planning	Our kaiako have been implementing ANZHC but it is not yet embedded. We did not have the support from Donna Davies as expected.	Continue to explore the ANZHC and develop our resources to support the teaching of this in our kura
Action 3.2iii Complete localised curriculum document	By the end of the year, planning for 2023 will be based on our localised curriculum document.	Not yet completed	Localised Curriculum Document	Change in leadership and a paused work with PLD provider brought the continued development of this document to a halt	Continue developing this document with staff

Taoroa School

Currently under review

We are reviewing this policy for its content and how well the school implements it. To share your comments and rate its implementation, click the "Start your review" button.

About the review process

Start your review

Te Tiriti o Waitangi

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

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

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


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

Partnership

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

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

Protection

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

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

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

Participation

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

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

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




Related topics

- **Māori Educational Achievement**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** 
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** 
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** 

Release history: [Term 4 2022](#), [Term 4 2020](#), [Term 2 2017](#)

Assessment Data

Term 4 2023

Intro:

Throughout the year, teachers at Taoroa use a range of evidence to make an informed decision about the progress each learner in their class is making. This evidence may include, working in small groups with learners, standardised assessments, non standardised pieces of assessment, conversations with learners and observations.

We follow our [reporting schedule](#) which will allow for clarity and consistency across the school in terms of data. Each term, an assessment 'checkpoint' will allow us to analyse the progress and achievement learners across the school are making. We are also using a [tool](#) that will allow us to track the progress of each individual in each learning area term by term.

As part of this analysis we are able to identify learners that aren't making the desired progress and allows us to be responsive to any lack of progress. This will mean we implement strategies to address the lack of progress, learners receiving extra support, referral to outside agencies, new initiatives in classroom practice etc.

Expected level of achievement comes from the New Zealand Curriculum (NZC); however, we have used the NZC to inform our own Curriculum Expectations as a result of introducing structured literacy and this is explained below.

New Entrant and Year 1 data will consistently say either 'working within' or 'exceeding', this being because they have not been at school long enough to be recorded as working towards.

Teaching of Literacy at Taoroa

Learners in Years 1 - 2 are taught literacy via a Structured Literacy approach. This means that for these learners we report on their Structured Literacy Stage separately (based on a Liz Kane model). For learners in Years 3 - 6, we use the New Zealand Curriculum Levels to measure learner progress and achievement. (At risk learners are also being taught through a structured literacy approach)

Teaching of Maths: Number at Taoroa

At Taoroa, we use the Numeracy Project Stages to measure progress and achievement of learners in Years 1 - Year 8 in Maths - Number.

Term 4 - Taoroa Expectations:

Structured Literacy Stage

- Year 1 children will be working on Stage 1, 2 or 3.
- Year 2 children will be working on the End of Stage 7.1, Beginning of Stage 7.2 and End of Stage 7.2.

Reading/Writing/Maths:

New Zealand Curriculum Expectations:

- Year 1 children will be working on Mid Early Level 1 or End of Early Level 1.
- Year 2 children will be working on Mid Level 1 or End of Level 1.
- Year 3 children will be working on Mid Early Level 2 or End of Early Level 2.
- Year 4 children will be working on the Mid Level 2 or End of Level 2.
- Year 5 children will be working on the Mid Early Level 3 or End of Early Level 3.
- Year 6 children will be working on Mid Level 3 or end of Level 3.
- Year 7 children will be working on Beg Early Level 4 or Mid Early level 4
- Year 8 children will be working on Mid Level 4 or end of Level 4

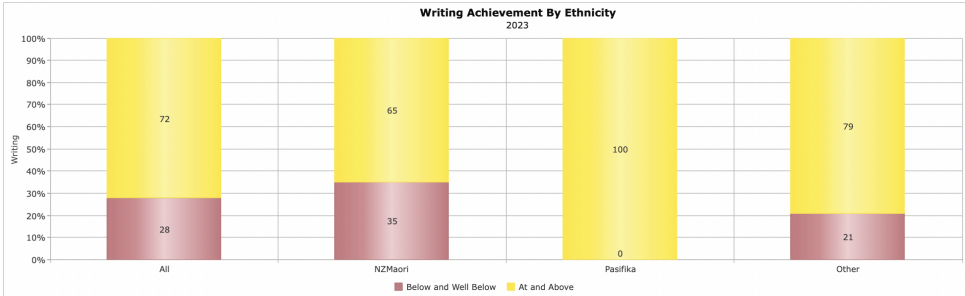
Maths: Number

- Year 1 children will be working on Stage 1 and 2.
- Year 2 children will be working on Stage 3 or Beginning of Stage 4.
- Year 3 children will be working on the End of Stage 4 or Beg of Stage 5.
- Year 4 children will be working on Beginning of Stage 5 or Mid Stage 5.
- Year 5 children will be working on the End of Stage 5 or Beg of Stage 6.
- Year 6 children will be working on Beginning Stage 6 or Mid Stage 6.
- Year 7 children will be working on End of Stage 7 or beginning of Stage 8
- Year 8 children will be working on Stage 8 or achieved Stage 8

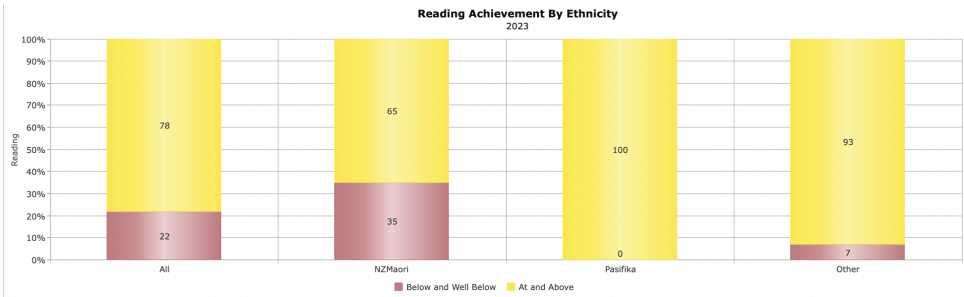
Structured Literacy

	Number of students	Working towards	Working within	Exceeding
NE-Y3	12	5 (40%)	4 (30%)	4 (30%)
Commentary	<ul style="list-style-type: none">• I have not included Māori ākonga as a group of data due to privacy in such a small group• This is our first full year using a Structured Literacy approach however we still have a higher percentage of learners that are achieving below the expected standard.			

Writing Curriculum

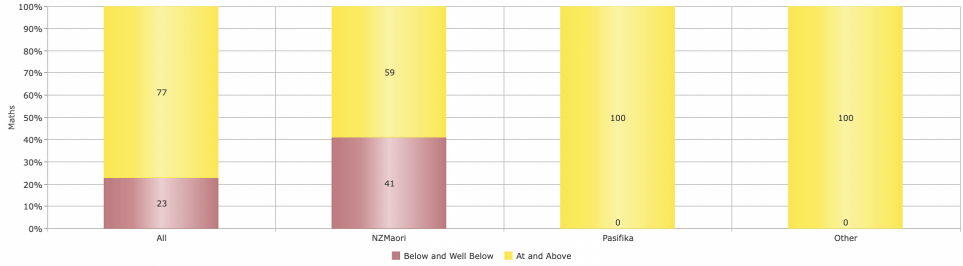
	Number of students	Working towards	Working within	Exceeding
NE-Y3	14	4	8	2
Year 4-8 cohort	18	5	10	3
Overall number	32	9 (28%)	18 (56%)	5 (16%)
By ethnicity				
Commentary	<ul style="list-style-type: none"> • Writing continues to be the curriculum area that a lower % of ākonga are achieving in. • A higher percentage of Maori are not achieving in writing. • Teachers have identified that this is an area they would like PLD <p><i>*% rounded and may not =100</i></p>			

Reading Curriculum

	Number of students	Working towards	Working within	Exceeding
NE-Y3	14	1	6	7
Year 4-8 cohort	18	6	8	4
Overall Number	32	7(22%)	14 (44%)	11 (34%)
By ethnicity				

Commentary	<ul style="list-style-type: none"> Majority of our learners working towards have been allocated extra support time. 2 of our ākonga working towards are working with RTLB and RTLIT A higher percentage of Maori are not achieving in reading <p><i>*% rounded and may not =100</i></p>
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Maths Curriculum

	Number of students	Working towards	Working within	Exceeding															
NE-Y3	14	2	3	9															
Year 4-8 cohort	18	5	8	5															
Overall Number	32	7 (23%)	11 (33%)	14 (44%)															
By ethnicity	<div><p>Maths Achievement By Ethnicity 2023</p><table border="1"><thead><tr><th>Ethnicity</th><th>Below and Well Below</th><th>At and Above</th></tr></thead><tbody><tr><td>All</td><td>23</td><td>77</td></tr><tr><td>NZMaori</td><td>41</td><td>59</td></tr><tr><td>Pasifika</td><td>0</td><td>100</td></tr><tr><td>Other</td><td>0</td><td>100</td></tr></tbody></table></div>				Ethnicity	Below and Well Below	At and Above	All	23	77	NZMaori	41	59	Pasifika	0	100	Other	0	100
Ethnicity	Below and Well Below	At and Above																	
All	23	77																	
NZMaori	41	59																	
Pasifika	0	100																	
Other	0	100																	
Commentary	<ul style="list-style-type: none">Our achievement in maths is pleasing with a high percentage of our ākonga achieving at or above the expected curriculum level for their age group.A significantly higher percentage of Maori are not achieving in maths. <p><i>*% rounded and may not =100</i></p>																		

*recording percentages in a small school like ours can be misleading as small changes such as a few students leaving or arriving can completely skew the data. This is why I have only recorded percentages for the overall number of students.

Standardised assessment (PATs)

The Progressive Achievement Tests (PATs) assess students' Mathematics, Listening Comprehension, Punctuation and Grammar, Reading Comprehension, and Reading Vocabulary. PATs are a series of standardised tests developed specifically for use in New Zealand schools. **We have chosen to assess mathematics and reading comprehension.**

These assessments are a good opportunity to check that our assessment and OTJs are where they should be in relation to other data across NZ. This assessment. We have been really happy with how this data consistently lines us with our OTJS. This data includes Year 4-8 for reading comprehension and Year 3-8 for maths.

**For privacy reasons the specific data has been removed*

Commentary of PATs

- Stanine 5 is considered the national norm, meaning majority of our ākonga have achieved at or above expected level in these assessments which is consistent with our OTJs
- There are a few anomalies in this data that do not line up with our OTJ where we believe the student is achieving higher.

Where to next:

Moderation of assessment - This is an area we planned to look into this year but did not. We are looking to strengthen our moderation process to help ensure that our OTJs are accurate in 2024.

We require a norm referenced tool in Writing to help ensure our OTJs are accurate and fairly reflect learner progress and achievement. PACT is a tool which meets this need however it is being updated and we will look into this tool once it is released in 2024.

Writing is an area that we need to work on as a school to improve student achievement. Arzjah's strength is in writing and she will be running workshops with our staff next year. We are also looking into engaging with a facilitator to support our teaching of writing and money has been put aside in the budget to enable this. We are looking to combine this mahi with neighbouring schools who have also identified writing as an area of need.

Our Maori ākonga have lower levels of achievement across the curriculum, therefore an inquiry will be done into what is going on for these learners and how we can change that in 2024.

It is important that we have a strong focus on our target learners to ensure they are getting extra support or a differentiated approach in order to have **accelerated progress**. We are looking at

our teacher aide timetable for 2024 to see how we can better utilise her across the school.

Next year as a staff and board we need to have two key focuses on the movement of our target ākonga and our Māori ākonga to ensure we are meeting their needs.