

31 May 2023

The Board of Trustees
Tinopai School

Dear Board of Trustees,

57 Clyde Street
PO Box 627
WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

Tinopai School – Audit Management Letter

We have completed the audit of your financial statements for the year ended 31 December 2022. The primary aim of our audit is to form an opinion as to whether your financial statements fairly reflect the results of your organisation's activities for the reporting period and its financial position at balance date. The audit report expresses this opinion.

In forming our audit opinion, we conducted detailed tests of selected transactions and reviewed the key controls in place to ensure the effective operation of your accounting systems and internal controls. To ensure you receive maximum benefit from our audit we provide feedback from our evaluation of your systems and highlight areas of possible weakness or where we believe improvements can be made. That is the major purpose of this letter.

Required Communications

As required by the Auditing Standards we affirm that:

- We have had no disagreements with management during our audit nor have we had any serious difficulties in dealing with management.
- We have not identified any instances of fraud involving senior management or any other frauds that have caused a material misstatement in the financial statements.
- We have not noted any significant risks or exposures that are required to be separately disclosed in the financial statements.
- We have no disagreement with selection of Accounting Policies and applied accounting principles in the financial statements.
- We have not identified any breaches of legislation during our audit.

We reaffirm we are independent of your organisation, and that we have no relationship with your organisation that impairs our independence.

Conclusion

We were pleased to note that we found the records and the financial statements to be of a high standard. We are pleased that we found no procedural matters at this stage. We would like to congratulate the school for the surplus achieved in the 2022 year in spite of your deficit budget. It is a tribute to the efforts of your team in terms of budget monitoring and control and the focus placed on the financial health of your school.

This letter is prepared solely for the use of the Board of Trustees and senior management of Tinopai School. It may not be provided to third parties without our prior written permission.



Thanks to yourselves and to staff who assisted us in the completion of our audit work. Please contact us with your proposed responses to our recommendations and if you have any questions on any issues raised.

Yours faithfully,



Steve Bennett
Bennett and Associates



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TINOPAI SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Auditor-General is the auditor of Tinopai School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 Novopay 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 the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand



TINOPAI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1114

Principal: Maree Rossiter

School Address: Tinopai Road

School Postal Address: Tinopai Road RD 1, Matakohe, 0593

School Phone: 09 431 7182

School Email: secretary@tinopai.school.nz

Accountant / Service Provider:

Education Services.
Dedicated to your school

TINOPAI SCHOOL

Annual Report - For the year ended 31 December 2022

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Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Analysis of Variance

Tinopai 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.

Eranga Moana Fenton
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

31/05/2023
Date:

Marlee Ann Rossiter
Full Name of Principal

M.A. Rossiter
Signature of Principal

31/5/2023
Date:

Tinopai School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	398,967	359,230	372,065
Locally Raised Funds	3	18,446	17,360	36,765
Interest Income		921	170	243
		<u>418,334</u>	<u>376,760</u>	<u>409,073</u>
Expenses				
Locally Raised Funds	3	21,206	23,700	27,118
Learning Resources	4	215,804	190,531	214,011
Administration	5	89,677	74,432	77,938
Finance		365	344	370
Property	6	88,281	102,131	77,341
Other Expenses	7	563	-	-
		<u>415,896</u>	<u>391,138</u>	<u>396,778</u>
Net Surplus / (Deficit) for the year		2,438	(14,378)	12,295
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>2,438</u>	<u>(14,378)</u>	<u>12,295</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.



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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		171,481	152,936	159,186
Total comprehensive revenue and expense for the year		2,438	(14,378)	12,295
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,165	-	-
Equity at 31 December		177,084	138,558	171,481
Accumulated comprehensive revenue and expense		177,084	138,558	171,481
Equity at 31 December		177,084	138,558	171,481

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.



Tinopai School Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	73,672	83,634	153,250
Accounts Receivable	9	54,081	23,277	19,095
GST Receivable		-	13,633	831
Prepayments		3,078	2,953	2,677
Investments	10	26,688	26,334	-
		<u>157,519</u>	<u>149,831</u>	<u>175,853</u>
Current Liabilities				
GST Payable		2,626	-	-
Accounts Payable	12	28,448	85,356	20,827
Revenue Received in Advance	13	320	492	-
Provision for Cyclical Maintenance	14	10,000	9,091	9,167
Finance Lease Liability	15	1,571	3,963	1,818
Funds held for Capital Works Projects	16	29,109	-	62,569
		<u>72,074</u>	<u>98,902</u>	<u>94,381</u>
Working Capital Surplus/(Deficit)		85,445	50,929	81,472
Non-current Assets				
Property, Plant and Equipment	11	105,279	90,832	95,303
		<u>105,279</u>	<u>90,832</u>	<u>95,303</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	8,200	1,385	5,294
Finance Lease Liability	15	5,440	1,818	-
		<u>13,640</u>	<u>3,203</u>	<u>5,294</u>
Net Assets		<u><u>177,084</u></u>	<u><u>138,558</u></u>	<u><u>171,481</u></u>
Equity		<u><u>177,084</u></u>	<u><u>138,558</u></u>	<u><u>171,481</u></u>

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



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

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		176,036	115,993	163,675
Locally Raised Funds		18,766	17,360	36,273
Goods and Services Tax (net)		3,457	-	12,802
Payments to Employees		(88,022)	(66,698)	(102,881)
Payments to Suppliers		(85,794)	(77,553)	(122,029)
Interest Paid		(365)	(344)	(370)
Interest Received		813	170	254
Net cash from/(to) Operating Activities		24,891	(11,072)	(12,276)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(11,816)	(3,800)	(14,353)
Purchase of Investments		(26,888)	-	-
Proceeds from Sale of Investments		-	-	26,334
Net cash from/(to) Investing Activities		(38,504)	(3,800)	11,981
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,165	-	-
Finance Lease Payments		(2,194)	(2,978)	(3,454)
Funds Administered on Behalf of Third Parties		(66,936)	-	55,515
Net cash from/(to) Financing Activities		(65,965)	(2,978)	52,061
Net increase/(decrease) in cash and cash equivalents		(79,578)	(17,850)	51,766
Cash and cash equivalents at the beginning of the year	8	153,250	101,484	101,484
Cash and cash equivalents at the end of the year	8	73,672	83,634	153,250

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.



Tinopai School Notes to the Financial Statements For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Tinopai 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 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and 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	40 years
Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication Technology	4 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 RTLB 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.

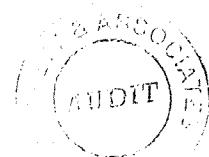
Commitments and contingencies are disclosed exclusive of GST.

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	178,354	131,743	163,623
Teachers' Salaries Grants	148,315	138,909	143,898
Use of Land and Buildings Grants	70,953	88,578	63,710
Transport Network	1,345	-	834
	<u>398,967</u>	<u>359,230</u>	<u>372,065</u>

The school has opted in to the donations scheme for this year. Total amount received was \$3,150.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	326	2,000	2,579
Fees for Extra Curricular Activities	1,791	-	375
Fundraising & Community Grants	329	-	30,461
Other Revenue	16,000	15,360	3,350
	<u>18,446</u>	<u>17,360</u>	<u>36,765</u>
Expenses			
Fundraising & Community Grant Costs	-	-	12,174
Other Locally Raised Funds Expenditure	21,206	23,700	14,944
	<u>21,206</u>	<u>23,700</u>	<u>27,118</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(2,760)</u>	<u>(6,340)</u>	<u>9,647</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	8,373	8,650	12,493
Equipment Repairs	1,939	-	-
Information and Communication Technology	1,196	-	312
Library Resources	160	150	160
Employee Benefits - Salaries	187,574	170,013	187,523
Staff Development	2,606	1,670	1,534
Depreciation	11,756	10,048	11,989
Equipment Repairs	2,200	-	-
	<u>215,804</u>	<u>190,531</u>	<u>214,011</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	3,700	4,255	3,900
Board Fees	1,310	2,800	2,840
Board Expenses	3,137	5,828	2,855
Communication	1,712	1,680	1,711
Consumables	1,702	2,400	3,457
Other	8,272	1,975	3,448
Employee Benefits - Salaries	39,473	35,594	40,627
Insurance	-	-	210
Service Providers, Contractors and Consultancy	4,308	4,150	4,104
Healthy School Lunch Programme	26,063	15,750	14,786
	<u>89,677</u>	<u>74,432</u>	<u>77,938</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,969	1,200	1,348
Cyclical Maintenance Provision	3,739	4,703	3,870
Grounds	5,031	900	1,683
Heat, Light and Water	3,847	5,500	5,917
Repairs and Maintenance	1,214	500	679
Use of Land and Buildings	70,953	88,578	63,710
Security	1,528	750	134
	<u>88,281</u>	<u>102,131</u>	<u>77,341</u>

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

7. Other Expenses

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Transport	563	-	-
	<u>563</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	73,672	83,634	126,814
Short-term Bank Deposits	-	-	26,436
Cash and cash equivalents for Statement of Cash Flows	<u>73,672</u>	<u>83,634</u>	<u>153,250</u>

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

Of the \$73,672 Cash and Cash Equivalents \$29,109 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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 2023 on Crown owned school buildings.



9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	4,783	2,554	4,783
Receivables from the Ministry of Education	38,457	-	834
Banking Staffing Underuse	-	1,931	1,450
Interest Receivable	138	41	30
Teacher Salaries Grant Receivable	10,703	18,751	11,998
	<u>54,081</u>	<u>23,277</u>	<u>19,095</u>
Receivables from Exchange Transactions	43,378	2,595	5,647
Receivables from Non-Exchange Transactions	10,703	20,682	13,448
	<u>54,081</u>	<u>23,277</u>	<u>19,095</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	26,688	26,334	-
Total Investments	<u>26,688</u>	<u>26,334</u>	<u>-</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	24,000	-	-	-	-	24,000
Building Improvements	43,122	-	-	-	(1,968)	41,154
Furniture and Equipment	15,479	9,884	-	-	(3,871)	21,492
Information and Communication Technology	4,775	3,951	-	-	(2,359)	6,367
Motor Vehicles	6,297	-	-	-	(1,478)	4,819
Leased Assets	1,598	7,841	-	-	(2,063)	7,376
Library Resources	32	56	-	-	(17)	71
Balance at 31 December 2022	95,303	21,732	-	-	(11,756)	105,279

The net carrying value of equipment held under a finance lease is \$7,376 (2021: \$1,598)

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
	\$	\$	\$	\$	\$	\$
Land	24,000	-	24,000	24,000	-	24,000
Building Improvements	80,625	(39,471)	41,154	80,625	(37,503)	43,122
Furniture and Equipment	85,647	(64,155)	21,492	77,787	(62,308)	15,479
Information and Communication Technology	18,575	(12,208)	6,367	14,625	(9,850)	4,775
Motor Vehicles	7,390	(2,571)	4,819	7,390	(1,093)	6,297
Leased Assets	7,840	(464)	7,376	15,960	(14,362)	1,598
Library Resources	22,216	(22,145)	71	22,159	(22,127)	32
Balance at 31 December	246,293	(141,014)	105,279	242,546	(147,243)	95,303

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	10,277	51,617	2,308
Accruals	3,700	3,420	3,600
Employee Entitlements - Salaries	10,703	18,751	11,998
Employee Entitlements - Leave Accrual	3,768	11,568	2,921
	28,448	85,356	20,827
Payables for Exchange Transactions	28,448	85,356	20,827
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	28,448	85,356	20,827

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Received In Advance	320	492	-
	<u>320</u>	<u>492</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	14,461	5,773	10,591
Increase to the Provision During the Year	5,350	4,703	4,627
Other Adjustments	(1,611)	-	(757)
Provision at the End of the Year	<u>18,200</u>	<u>10,476</u>	<u>14,461</u>
Cyclical Maintenance - Current	10,000	9,091	9,167
Cyclical Maintenance - Non current	8,200	1,385	5,294
	<u>18,200</u>	<u>10,476</u>	<u>14,461</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	2,035	3,963	1,862
Later than One Year and no Later than Five Years	6,076	1,818	-
Future Finance Charges	(1,100)	-	(44)
	<u>7,011</u>	<u>5,781</u>	<u>1,818</u>
Represented by			
Finance lease liability - Current	1,571	3,963	1,818
Finance lease liability - Non current	5,440	1,818	-
	<u>7,011</u>	<u>5,781</u>	<u>1,818</u>



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 8.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
LSC Space		220046	62,569	7,271	(69,840)	-	-
Toilet & Staffroom Refurb		239324	-	31,500	(2,391)	-	29,109
Totals			62,569	38,771	(72,231)	-	29,109

Represented by:

Funds Held on Behalf of the Ministry of Education	29,109
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Canopy Income		completed	(5,000)	5,000	-	-	-
LSC Space		220046	(4,338)	70,206	(3,299)	-	62,569
Heating Remediation Works		223892	2,265	(1,556)	(709)	-	-
1,2 Incident Power Outage Income		completed	9,455	942	(10,397)	-	-
Totals			2,382	74,592	(14,405)	-	62,569

Represented by:

Funds Held on Behalf of the Ministry of Education	62,569
Funds Receivable from the Ministry of Education	-

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	1,310	2,840
<i>Leadership Team</i>		
Remuneration	122,820	120,140
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>124,130</u>	<u>122,980</u>

There are 4 members of the Board excluding the Principal. The Board had held 5 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) that met 5 and 5 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	110 - 120	30 - 40
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

Principal 2

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

Salary and Other Payments	-	80 - 90
Benefits and Other Emoluments	-	2 - 3
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	-	-
	<u>0.00</u>	<u>0.00</u>

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	-	-



20. Contingencies

(a) Contingent Assets

In 2022 the Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is 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 [confirmed/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.

(b) Contingent Liabilities

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

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.

21. Commitments

(a) Capital Commitments

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

\$30,000 contract for the Toilet & Staffroom Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,500 has been received of which \$2,391 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

contract for the LSC Space as agent for the Ministry of Education. This project is fully funded by the Ministry and \$70,206 has been received of which \$7,637 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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

(a) operating lease of photocopiers;

	2022 Actual \$	2021 Actual \$
No later than One Year	-	301
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	301

The total lease payments incurred during the period were \$0 (2021: \$0).



22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	73,672	83,634	153,250
Receivables	54,081	23,277	19,095
Investments - Term Deposits	26,688	26,334	-
Total Financial assets measured at amortised cost	<u>154,441</u>	<u>133,245</u>	<u>172,345</u>

Financial liabilities measured at amortised cost

Payables	28,448	85,356	20,827
Finance Leases	7,011	5,781	1,818
Total Financial Liabilities Measured at Amortised Cost	<u>35,459</u>	<u>91,137</u>	<u>22,645</u>

23. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Whangarei region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

24. Comparatives

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



Tinopai School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Erana Fenton	Presiding Member	Elected	Jun 2025
Maree Rossiter	Principal	ex Officio	
Kristeen Peters	Parent Representative	Elected	Jun 2025
Scott Geange	Parent Representative	Co-opted	Sep 2022
Graham Withers	Parent Representative	Co-opted	Sep 2022
Rani Devlyn	Parent Representative	Elected	Jun 2025
Pearl Cleaver	Staff Representative	Elected	Sep 2022
Bree Collins-Gerrie	Staff Representative	Elected	Jun 2025
Diane McCracken	Staff Representative	Co-opted	Jun 2025

Tinopai School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$228 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tinopai 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.

Statement of Variance Reporting



School Name:	Tinopai	School Number:	1114
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Strategic Aim:

- To build capacity, excellence and equity of our students by providing tools to think critically about their own learning.

Annual Aim:

- Students to know clear Learning Outcomes and Success Criteria / Student assessments and profiles guide students next steps / Opportunities and guidance for Student Agency (systems / tools).

Target:

Reading:
To increase the number of students achieving towards or At their expected curriculum level (5/9)
To make accelerated progress with student who are working towards their expected curriculum level
For all tamariki to explain their next steps and goals

Writing:
To increase the number of students achieving towards or At their expected curriculum level (4/8)
To make accelerated progress with student who are working towards their expected curriculum level
For all tamariki to explain their next steps and goals

Mathematics:
To increase the number of students achieving towards or At their expected curriculum level (4/9)
To make accelerated progress with students who are working towards their expected curriculum level
For all tamariki to explain their next steps and goals

Baseline Data:

End of 2021 / Beginning Whole School Achievement Data 2022						
Reading	Above	At	WT	Below	Well Below	At/Above
All	1	6	5	2	2	5 (31%)
Writing	Above	At	WT	Below	Well Below	At/Above
All	0	8	3	5	0	8 (50%)
Mathematics	Above	At	WT	Below	Well Below	At/Above
All	0	7	4	5	0	7 (44%)

Reading End of 2022 Whole School Achievement Data

Reading	Above	At	WT	Below	Well Below	Total Number of Students	At/Above
All	0	8	0	5	1	14	8 (57%)
Māori	0	3	0	5	1	9	3 (33%)
Boys	0	4	0	4	1	9	4 (44%)
Girls	0	4	0	1	0	5	4 (80%)

Reading End of Year Data analysis identified: 8/14 students are achieving at their expected level of achievement; 6/14 students are achieving below their expected level of attainment. Note: 5 students have not been included in this data analysis as 2/5 transferred out of the area in Term 3; 1/5 student enrolled beginning Term 3 then transferred out of area at the beginning of Term 4; 2/5 students enrolled mid and end of Term 4 – attendance was inconsistent, and a clear assessment of their reading capabilities could not be ascertained.

Reading End 2022 Rates of Progress (14 students)

	Accelerated	Expected	Expected Progress Not Met	Total Number of students	Accelerated %	Expected %	Not Met %
All	2	6	6	14	14%	43%	43%
Māori	1	2	6	9	11%	22%	67%
Boys	0	4	5	9	0%	44%	56%
Girls	2	2	1	5	40%	40%	10%
Target Students	1	0	3	4	25%	0%	75%
At risk of not achieving	1	2	2	5	20%	40%	40%

Reading Rates of Progress for Target Students: 1/4 target students and 2/5 students identified as 'at risk of not achieving' progress rates could not be clearly measured due to a change in reading programme and implementation (using Ready to Read colour wheel texts to Ready to Read Phonics Plus programme). Additionally, rates of progress were inconsistent as a result of COVID19 outbreak / off site learning which negatively impacted ākonga attendance as well as ākonga illness (general). *Principal & kaiako to work with whanau to improve attendance for 2023 by identifying barriers and additional support where needed. Student identified as having additional learning needs – further support / resourcing to be sourced.

Writing End of 2022 Whole School Achievement Data

Writing	Above	At	WT	Below	Well Below	Total Number of Students	At/Above
All	0	6	3	5	0	14	43%
Māori	0	4	1	4	0	9	44%
Boys	0	2	3	4	0	9	22%
Girls	0	4	0	1	0	5	80%

Writing End of Year Data analysis identified: 6/14 students are achieving at their expected level of achievement; 3/14 students are working towards their expected level of achievement; 5/14 students are achieving below their expected level of attainment. Note: 5 students have not been included in this data analysis as 2/5 transferred out of the area in Term 3; 1/5 students enrolled beginning Term 3 then transferred out of area at the beginning of Term 4; 2/5 students enrolled mid and end of Term 4 – attendance was inconsistent, and a clear assessment of their reading capabilities could not be ascertained.

Writing End 2022 Rates of Progress (14 students)

	Accelerated	Expected	Expected Progress Not Met	Total Number of students	Accelerated %	Expected %	Not Met %
All	0	8	6	14	0%	57%	43%
Māori	0	4	5	9	0%	44%	56%
Boys	0	4	5	9	0%	44%	56%
Girls	0	4	1	5	0%	80%	20%
Target Students	0	2	6	8	0%	25%	75%
At risk of not achieving	0	3	0	3	0%	100%	0%

Writing Rates of Progress for Target Students: were inconsistent as a result of COVID19 outbreak / off site learning which negatively impacted ākonga attendance as well as ākonga illness (general & medical). *Principal & kaiako to work with whanau to improve attendance for 2023 by identifying barriers and additional support where needed. Students identified as having additional learning needs – further support / resourcing to be sourced.

Mathematics End of 2022 Whole School Achievement Data

Mathematics	Above	At	WT	Below	Well Below	Total Number of Students	At/Above
All	1	9	0	4	0	14	71%
Māori	0	5	0	4	0	9	56%
Boys	1	4	0	4	0	9	56%
Girls	0	5	0	0	0	5	100%

Mathematics End of Year Data analysis identified: 10/14 students are achieving at or above their expected level of achievement; 4/14 students are achieving below their expected level of attainment. Note: 5 students have not been included in this data analysis as 2/5 transferred out of the area in Term 3; 1/5 students enrolled beginning Term 3 then transferred out of area at the beginning of Term 4; 2/5 students enrolled mid and end of Term 4 – attendance was inconsistent, and a clear assessment of their reading capabilities could not be ascertained.

Mathematics End 2022 Rates of Progress (14 students)

	Accelerated	Expected	Expected Progress Not Met	Total Number of students	Accelerated %	Expected %	Not Met %
All	1	9	4	14	7%	64%	29%
Māori	0	5	4	9	0%	56%	44%
Boys	1	4	4	9	0%	56%	44%
Girls	0	5	0	5	0%	100%	0%
Target Students	0	2	4	6	0%	33%	67%
At risk of not achieving	0	4	0	4/6	0%	100%	0%

Writing Rates of Progress for Target Students: Only 4/6 students progress rates who were identified as 'at risk of not achieving' could be measured due to 2/6 students transferring out of the area during Term 3. Additionally, progress rates were inconsistent as a result of COVID19 outbreak / off site learning which negatively impacted ākonga attendance as well as ākonga illness (general). *Principal & kaiako to work with whanau to improve attendance for 2023 by identifying barriers and additional support where needed. Students identified as having additional learning needs – further support / resourcing to be sourced.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Kaiako reviewed student achievement data and undertook regular formal and informal student assessment in literacy and numeracy to determine the specific needs of tamariki and identified target / at risk students.</p> <p>A planned approach was implemented to ensure programmes focused on progress, acceleration and engagement for our tamariki. Outside agency (RTL & LSC) assistance was sourced and observations were undertaken especially in relation to our Reading programmes for target and identified 'at risk' students. New approaches / learning programmes were discussed and trialled during the latter part of 2022. However, this did impact on kaiako ability to clearly measure student progress.</p> <p>Principal, teachers and teacher aide discussed the implementation of learning programmes; student progress and interventions implemented and made changes where necessary.</p>	<p>Refer data and progress tables and analysis points stated above.</p>	<p>Acceleration of learning is most effective for students who are achieving just below (working towards) their expected level of achievement. Most of our target students for 2022 were achieving below their expected level of achievement.</p> <p>The progress that has occurred for most of our target / at risk students is positive especially in relation to engagement / motivation. The initial implementation of the Ready to Read Phonics Plus programme has been a highly engaging and motivating resource for our tamariki. They enjoy the implementation structure, reading the texts and learning more about the characters and looking at the illustrations which they find relatable. We are now hearing our tamariki making positive statements around themselves as learners and as readers.</p> <p>This year we trialled the Prime Maths programme (whole school). Initial findings show the programme is having a positive impact on our students' mathematical skills and knowledge. Kaiako have worked hard to improve their own capacity and capability in Mathematics and look forward to consolidating the new learning and further improving their numeracy knowledge and implementation.</p>	<p>Based on the identified outcomes: Principal / Kaiako / Teacher Aide to continue to regularly review learning programmes and participate in ongoing PLD opportunities plus linking in outside agency support / assessment data / feedback / observations to ensure classroom learning programmes are meeting the needs of identified students including monitoring the motivation and engagement of our tamariki.</p> <p>Additionally, to continue our transparent approach to student achievement implementation to assessment and data analysis. Principal to continue to apply for any necessary funding and complete any other required referrals to outside agencies in conjunction with parent / whanau where specific needs are identified.</p> <p>Kura to continue engaging an additional qualified teacher to assist with implementation of assessments and data analysis. Ensures transparency of implementation and outcomes of student achievement and progress. This ensures the Board is receiving correct information regarding student achievement / progress and transparency is evident.</p>

Planning for next year:

Tinopai School Board: to ensure parents / whanau are aware of their obligations in relation to student attendance / lateness and ensure they are informed of the MoE attendance guidelines for schools and how regular absenteeism negatively impacts students' progress and achievement. Board to continue ensuring the school budget is distributed according to identified priorities and best educational outcomes for our tamariki such as purchasing curriculum resources, attending events and EOTC learning programmes on a regular basis, and ensuring there are adequate funds for staff to participate in targeted professional learning and development whether that be inhouse or off site.