

13 June 2022

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Kristeen Peters
Presiding Member
Tinopai School
RD 1
MATAKOHE

Dear Ms Peters

Audit of Financial Statements for the Year Ended 31 December 2021

We are pleased to advise that we have completed the audit of your financial statements for the year ended 31 December 2021.

We enclose a complete set of your school's financial statements together with our formal audit report issued on behalf of the Controller and Auditor-General, as required by the Public Finance Act 1989.

This letter includes observations on the school's accounting procedures. As the trustees are responsible for the financial operations of the school we suggest this letter be considered at the next finance committee meeting and tabled at the next full board meeting.

Why we write this letter

The primary aim of our audit is to form an opinion as to whether the financial statements fairly reflect the results of your school's activities for the year and your financial position at 31 December 2021. The audit report expresses this opinion.

To ensure your school receives the maximum benefit from our audit we have turned our focus to the future and set out below some matters for the attention of your board. Our motive is to offer constructive advice so that the accounting functions and related issues can be improved in the future. Please note that this letter is sent only to you, with a copy to the Office of the Controller & Auditor-General. We do not send a copy of this letter to the Ministry of Education.

Governance Issues

Deficit Budget

We note that a significant deficit budget has been prepared and approved by the board for 2022. We are concerned that continued deficit budgeting, if achieved, will result in a further deterioration of your school's equity.

Whilst deficit budgeting may appear to be warranted when preparing the budget, we urge caution in the use of this approach. In our view it is vital for the board to remain diligent over ways in which to improve the actual results against the budgeted deficit during the upcoming school year and to ensure that spending does not exceed those amounts approved by the board.

We do acknowledge that the school has adequate resources available to fund the forecast deficit.



Improvement in Your Financial Position

We would like to congratulate the school for the surplus achieved in the 2021 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.

PAYROLL

School payroll controls

We consider the main risk to the accuracy of payroll payments is transactions being incorrectly processed, because of either fraud or error. The EdPay system relies on schools checking the accuracy of the payroll transactions processed by the school, as this information is not checked centrally.

To ensure the accuracy of payroll payments, our expectation has been that schools had the following key controls:

- effective access controls to EdPay, limiting access to “authorised users”;
- changes to Masterfile data – such as bank account changes, new starters, or payments to non-salaried staff (such as relievers) - have appropriate supporting documentation and are appropriately authorised;
- checking of the fortnightly draft payroll (SUE) report and Novopay Online transactions report for accuracy; and
- review of the final fortnightly payroll (SUE) report by someone independent of staff who has access to EdPay.

During the year the Novopay Online transaction report was discontinued (in October 2021), and from about mid-2021 had not been a complete record of all transactions.

We do not consider that the review of the SUE report on its own is a strong enough control for schools to rely on to detect fraud or error, because it does not include details of changes to pay, or Masterfile changes. The lack of a complete Masterfile change report could also potentially provide an opportunity for a fraud to go undetected.

Updated guidance on payroll controls is now available

Updated guidance on the controls within EdPay that should be operating at schools has recently been published on the EdPay website. The main change is that the Novopay Online transaction report has been replaced by several reports. To review and approve pay changes the following transaction histories should be saved, checked, and signed, ideally after transactions have been processed and prior to payment:

- timesheet history
- leave history
- activity history.

To ensure controls are effective schools also need to ensure that:

- there is segregation of duties between the processing and approval of payroll transactions;
- access to EdPay is controlled;
- payroll transactions are approved in line with delegations; and



- approvals are appropriately documented.

The guidance and resources on payroll controls for schools are available on the [training page](#) of the EdPay website. They consist of:

- A checklist of best practice payroll controls - [School internal processes and controls – payroll](#).
- A video - [How to use EdPay transaction histories \(for checking and approving transactions\)](#).
- A printable ‘how to’ guide showing the transaction checking process - [Checking transactions using the activity history and timesheet and leave histories](#).

No current report in EdPay to check and approve Masterfile changes

The online activity history for Masterfile changes, such as bank account and other changes to personal details within EdPay is still in development. The updated payroll guidance (referred to above) does suggest some interim procedures, consisting of taking screen shots of changes and having those approved. However, as this will not provide a list of all changes made, the Board needs to consider how it gets comfort that all changes are made with appropriate authorisation. Without a list of all Masterfile changes that can be approved by a second person (as segregation of duties is required for an effective control), this remains an area susceptible to fraud.

Recommendation

We recommend that the Board ask management for assurance that appropriate controls are in place at the school over payroll transactions, consistent with the updated guidance.

The Day-to-Day Accounting System

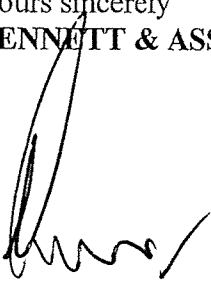
Overall, based on our knowledge of your school and the results of our audit procedures, we again found the financial control environment in place at your school to be good. The attitude towards controls and ensuring your school is being governed effectively is very positive. We were also impressed that your board appears concerned about planning and performance monitoring.

Our Sincere Thanks

We would like to take this opportunity to thank the Principal and Financial Administrator for their assistance and co-operation during our audit. The assistance from the school team greatly influences the efficiency of the whole audit process.

We would also like to thank the trustees for selecting Bennett & Associates as your auditors. We appreciate our relationship with your school and look forward to continuing to provide a valuable service to you.

Yours sincerely
BENNETT & ASSOCIATES



SK BENNETT



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TINOPAI SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

57 Clyde Street
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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 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 13 June 2022. 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

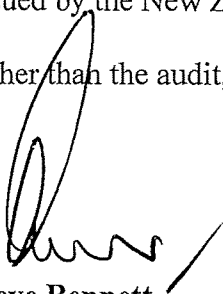
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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 2021

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 2021

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	Other Information
	Members of the Board
	Kiwisport
	Analysis of Variance

Tinopai School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

KEISTEEN PRANGLEY
Full Name of Presiding Member

Maree Rossiter
Full Name of Principal

K Prangley
Signature of Presiding Member

M.A. Rossiter
Signature of Principal

13/6/2022
Date:

13/6/2022
Date:

Tinopai School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	372,065	329,601	457,995
Locally Raised Funds	3	36,765	25,800	39,360
Interest Income		243	500	833
		<u>409,073</u>	<u>355,901</u>	<u>498,188</u>
Expenses				
Locally Raised Funds	3	27,118	6,600	13,056
Learning Resources	4	202,022	172,104	259,244
Administration	5	77,938	72,989	76,649
Finance		370	61	742
Property	6	77,341	98,290	112,134
Depreciation	10	11,989	10,027	10,098
Loss on Uncollectable Accounts Receivable		-	-	495
		<u>396,778</u>	<u>360,071</u>	<u>472,418</u>
Net Surplus / (Deficit) for the year		12,295	(4,170)	25,770
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>12,295</u>	<u>(4,170)</u>	<u>25,770</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		159,186	131,328	132,771
Total comprehensive revenue and expense for the year		12,295	(4,170)	25,770
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	645
Equity at 31 December		171,481	127,158	159,186
Retained Earnings		171,481	127,158	159,186
Equity at 31 December		171,481	127,158	159,186

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	153,250	8,486	101,484
Accounts Receivable	8	19,095	17,653	23,277
GST Receivable		831	1,314	13,633
Prepayments		2,677	3,851	2,953
Investments	9	-	51,422	26,334
		<u>175,853</u>	<u>82,726</u>	<u>167,681</u>
Current Liabilities				
Accounts Payable	11	20,827	23,873	85,356
Revenue Received in Advance	12	-	720	492
Provision for Cyclical Maintenance	13	9,167	-	9,091
Finance Lease Liability	14	1,818	3,591	3,963
Funds held for Capital Works Projects	15	62,569	-	2,382
		<u>94,381</u>	<u>28,184</u>	<u>101,284</u>
Working Capital Surplus/(Deficit)		<u>81,472</u>	<u>54,542</u>	<u>66,397</u>
Non-current Assets				
Property, Plant and Equipment	10	95,303	85,079	96,107
		<u>95,303</u>	<u>85,079</u>	<u>96,107</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	5,294	6,682	1,500
Finance Lease Liability	14	-	5,781	1,818
		<u>5,294</u>	<u>12,463</u>	<u>3,318</u>
Net Assets		<u>171,481</u>	<u>127,158</u>	<u>159,186</u>
Equity		<u>171,481</u>	<u>127,158</u>	<u>159,186</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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		163,675	101,374	148,009
Locally Raised Funds		36,273	18,000	39,132
Goods and Services Tax (net)		12,802	-	(12,319)
Payments to Employees		(102,881)	(64,884)	(75,803)
Payments to Suppliers		(122,029)	(65,767)	(50,007)
Interest Paid		(370)	(61)	(742)
Interest Received		254	500	974
Net cash from/(to) Operating Activities		(12,276)	(10,838)	49,244
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(14,353)	(11,000)	(9,069)
Purchase of Investments		-	-	(434)
Proceeds from Sale of Investments		26,334	-	25,523
Net cash from/(to) Investing Activities		11,981	(11,000)	16,020
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	645
Finance Lease Payments		(3,454)	(614)	(3,763)
Funds Administered on Behalf of Third Parties		55,515	-	8,400
Net cash from/(to) Financing Activities		52,061	(614)	5,282
Net increase/(decrease) in cash and cash equivalents		51,766	(22,452)	70,546
Cash and cash equivalents at the beginning of the year	7	101,484	30,938	30,938
Cash and cash equivalents at the end of the year	7	153,250	8,486	101,484

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 2021

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 reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 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. 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.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned 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

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 recorded as revenue when their receipt is formally acknowledged by the School.

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 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 to buildings owned by the Crown 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
Leased Assets	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 or licensing of software 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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee 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 twelve 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.

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 Expenses.

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

t) Borrowings

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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



2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	126,463	98,720	114,139
Teachers' Salaries Grants	143,898	130,653	140,840
Use of Land and Buildings Grants	63,710	82,908	88,578
Other MoE Grants	37,160	17,320	112,466
Transport grants	834	-	1,972
	<u>372,065</u>	<u>329,601</u>	<u>457,995</u>

The school has opted in to the donations scheme for this year. Total amount received was \$2,700.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	2,579	-	1,500
Fees for Extra Curricular Activities	375	-	831
Fundraising & Community Grants	30,461	18,000	28,629
Other Revenue	3,350	7,800	8,400
	<u>36,765</u>	<u>25,800</u>	<u>39,360</u>
Expenses			
Fundraising & Community Grant Costs	12,174	-	9,623
Other Locally Raised Funds Expenditure	14,944	6,600	3,433
	<u>27,118</u>	<u>6,600</u>	<u>13,056</u>
<i>Surplus for the year Locally raised funds</i>	<u>9,647</u>	<u>19,200</u>	<u>26,304</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	12,493	9,150	8,450
Information and Communication Technology	312	500	1,421
Library Resources	160	400	160
Employee Benefits - Salaries	187,523	158,054	247,840
Staff Development	1,534	4,000	1,373
	<u>202,022</u>	<u>172,104</u>	<u>259,244</u>



5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	3,900	3,900	3,420
Board Fees	2,840	2,750	2,825
Board Expenses	2,855	6,600	4,257
Communication	1,711	1,950	1,878
Consumables	3,457	1,250	1,183
Other	3,448	2,320	2,258
Employee Benefits - Salaries	40,627	36,399	53,938
Insurance	210	-	173
Service Providers, Contractors and Consultancy	4,104	4,150	4,104
Healthy School Lunch Programme	14,786	13,670	2,613
	<u>77,938</u>	<u>72,989</u>	<u>76,649</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	1,348	1,600	1,403
Cyclical Maintenance Provision	3,870	5,182	11,770
Grounds	1,683	2,800	1,453
Heat, Light and Water	5,917	4,500	6,269
Repairs and Maintenance	679	1,000	1,277
Use of Land and Buildings	63,710	82,908	88,578
Security	134	300	1,384
	<u>77,341</u>	<u>98,290</u>	<u>112,134</u>

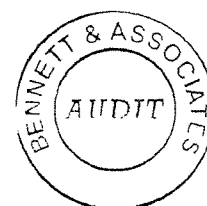
In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	126,814	8,486	75,607
Short-term Bank Deposits	26,436	-	25,877
Cash and cash equivalents for Statement of Cash Flows	<u>153,250</u>	<u>8,486</u>	<u>101,484</u>

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

Of the \$153,250 Cash and Cash Equivalents \$62,569 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 2022 on Crown owned school buildings.



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	4,783	5,645	582
Receivables from the Ministry of Education	834	-	1,972
Banking Staffing Underuse	1,450	1,772	1,931
Interest Receivable	30	182	41
Teacher Salaries Grant Receivable	11,998	10,054	18,751
	19,095	17,653	23,277
Receivables from Exchange Transactions	5,647	5,827	2,595
Receivables from Non-Exchange Transactions	13,448	11,826	20,682
	19,095	17,653	23,277

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	-	51,422	26,334
Total Investments	-	51,422	26,334



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	24,000	-	-	-	-	24,000
Building Improvements	45,097	-	-	-	(1,975)	43,122
Furniture and Equipment	15,091	3,795	-	-	(3,407)	15,479
Information and Communication Technology	6,851	-	-	-	(2,076)	4,775
Motor Vehicles	-	7,390	-	-	(1,093)	6,297
Leased Assets	5,026	-	-	-	(3,428)	1,598
Library Resources	42	-	-	-	(10)	32
Balance at 31 December 2021	96,107	11,185	-	-	(11,989)	95,303

The net carrying value of equipment held under a finance lease is \$1,598 (2020: \$5,026)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	24,000	-	24,000	24,001	(1)	24,000
Building Improvements	80,625	(37,503)	43,122	80,625	(35,528)	45,097
Furniture and Equipment	77,787	(62,308)	15,479	75,256	(60,165)	15,091
Information and Communication Technology	14,625	(9,850)	4,775	14,625	(7,774)	6,851
Motor Vehicles	7,390	(1,093)	6,297	15,960	(10,934)	5,026
Leased Assets	15,960	(14,362)	1,598	22,159	(22,117)	42
Library Resources	22,159	(22,127)	32			
Balance at 31 December	242,546	(147,243)	95,303	232,626	(136,519)	96,107

11. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	2,308	1,307	51,617
Accruals	3,600	3,320	3,420
Employee Entitlements - Salaries	11,998	10,054	18,751
Employee Entitlements - Leave Accrual	2,921	9,192	11,568
	20,827	23,873	85,356
Payables for Exchange Transactions	20,827	23,873	85,356
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	20,827	23,873	85,356

The carrying value of payables approximates their fair value.



12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other Received In Advance	-	720	492
	<u>-</u>	<u>720</u>	<u>492</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	10,591	1,500	33,756
Increase to the Provision During the Year	4,627	5,182	4,703
Adjustment to the Provision	(757)	-	7,067
Use of the Provision During the Year	-	-	(34,935)
Provision at the End of the Year	<u>14,461</u>	<u>6,682</u>	<u>10,591</u>
Cyclical Maintenance - Current	9,167	-	9,091
Cyclical Maintenance - Term	5,294	6,682	1,500
	<u>14,461</u>	<u>6,682</u>	<u>10,591</u>

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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	1,862	3,591	4,333
Later than One Year and no Later than Five Years	-	5,781	1,862
Future finance charges	(44)	-	(414)
	<u>1,818</u>	<u>9,372</u>	<u>5,781</u>
Represented by			
Finance lease liability - Current	1,818	3,591	3,963
Finance lease liability - Term	-	5,781	1,818
	<u>1,818</u>	<u>9,372</u>	<u>5,781</u>



15. 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.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Canopy	222029	(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	226427	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
Funds Due from the Ministry of Education

62,569
-
62,569

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Emergency Lighting/Signage		(1,346)	1,346	-	-	-
SIP Canopy	222029	-	45,000	(50,000)	-	(5,000)
LSC Space	220046	-	-	(4,338)	-	(4,338)
Heating Remediation Works	223892	-	8,492	(6,227)	-	2,265
1,2 Incident Power Outage	226427	-	9,645	(190)	-	9,455
Totals		(1,346)	64,483	(60,755)	-	2,382

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



17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,840	2,825
 <i>Leadership Team</i>		
Remuneration	120,140	119,939
Full-time equivalent members	1.00	1.00
 Total key management personnel remuneration	122,980	122,764

There are 4 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	30 - 40	110 - 120
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	2021 FTE Number	2020 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-



19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$85,428 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.

(Capital commitments as at 31 December 2020:

\$50,000 contract for the SIP Canopy as agent for the Ministry of Education. This project is fully funded by the Ministry and \$45,000 has been received of which \$50,000 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$85,428 contract for the LSC Space as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$4,338 has been spent on the project to balance date. This project has been approved by the Ministry; and

contract for the Heating Remediation Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,492 has been received of which \$6,227 has been spent on the project to balance date. This project has been approved by the Ministry; and

contract for the 1,2 Incident Power Outage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,645 has been received of which \$190 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2021 Actual \$	2020 Actual \$
No later than One Year	301	722
Later than One Year and No Later than Five Years	-	301
Later than Five Years	-	-
	301	1,023



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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	153,250	8,486	101,484
Receivables	19,095	17,653	23,277
Investments - Term Deposits	-	51,422	26,334
Total Financial assets measured at amortised cost	<u>172,345</u>	<u>77,561</u>	<u>151,095</u>

Financial liabilities measured at amortised cost

Payables	20,827	23,873	85,356
Finance Leases	1,818	9,372	5,781
Total Financial Liabilities Measured at Amortised Cost	<u>22,645</u>	<u>33,245</u>	<u>91,137</u>

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.

24. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

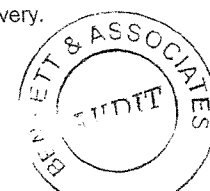
However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.



Tinopai School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tracey Williams	Presiding Member	Elected	Nov 2021
Kristeen Peters	Presiding Member	Co-opted	Sep 2022
Sonya Kaihe	Principal		Jan 2021
Lynnette Haddow	Principal		Apr 2021
Maree Rossiter	Principal		Sep 2022
Scott Geange	Parent Representative	Co-opted	Sep 2022
Graham Withers	Parent Representative	Co-opted	Sep 2022
Mehgan Wright	Staff Representative	Elected	Dec 2021
Pearl Cleaver	Staff Representative	Elected	Sep 2022

Tinopai School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$323 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting



School Name:	Tinopai
School Number:	1114
Strategic Aim: Analysis repo	1. To build the capacity, excellence and equity of our students by providing tools to think critically about their own learning.
Annual Aim:	1. Students know clear Learning Outcomes and Success Criteria / Student assessments and profiles guide students next steps / Opportunities and guidance for Student Agency (systems)
Target:	<p>Strategic Goal 1: To build the capacity, excellence and equity of our students by providing tools to think critically about their own learning.</p> <p>Reading Target Minor: 2020 Targets: (as stated in School Charter / Strategic and Annual Plan sent into MoE March 2021) To increase the number of students working towards or AT to 80% To make accelerated progress with all students that are Not AT For all students to explain their next steps and goals</p> <p>Writing Target Major: 2021 Targets: (as stated in School Charter / Strategic and Annual Plan sent into MoE March 2021) To increase the number of students working towards or AT to 70% To make accelerated progress with all students that are Not AT For all students to explain their next steps and goals</p> <p>Maths Target Minor: To increase the number of students working towards or AT to 80% To make accelerated progress with all students that are Not AT For all students to explain their next steps and goals</p>
Baseline Data:	End 2020 Data (as submitted to MoE March 2021) March Term 1 2021



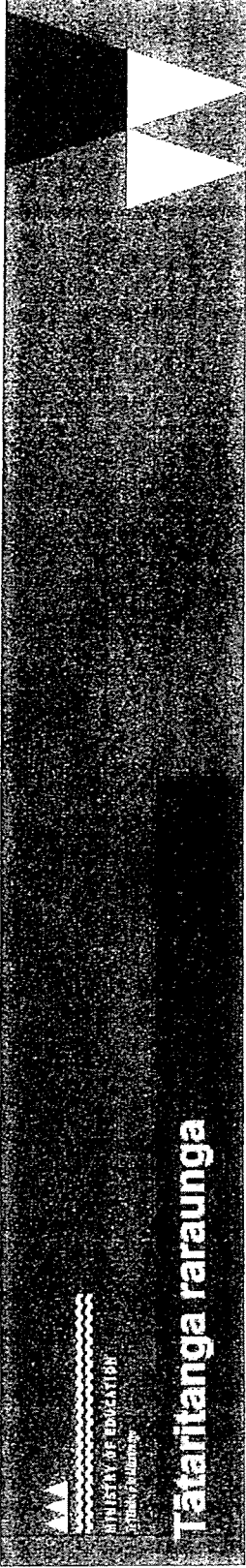
Tātaritanga raraunga

Reading Minor	Above	At	Working Towards	Below	Well Below	Total Number of Students	% At
All	0	14	1	2	1	18	77.8%
Writing Major	Above	At	Working Towards	Below	Well Below	Total Number of Students	% At
All	0	9	4	4	1	18	50%
Maths Minor	Above	At	Working Towards	Below	Well Below	Total Number of Students	% At
All	0	14	1	2	1	18	77.8%

This data is end of Year 2020 only and does not include students who enrolled at the beginning of Term 1 2021 or take in to account the students who moved on to high school or transferred to other schools at the end of Term 4 2020 or beginning of Term 1 2021. Target students could not be clearly identified from this data.

Term 2 2022: permanent principal appointed. Student achievement data was reviewed Term 2 and assessment undertaken with students for literacy and numeracy with Principal / Principal Release Teacher / Relief Teacher Term 3.

Reading: Targeted Associated Actions as stated in School Wide Targets:
Follow the assessment plan and record information on Etap: Curriculum assessment schedule followed. Etap recorded assessment data not located.
PaCT Tool used for judgements mid and end of year: PaCT Tool not used or necessary.
All year 1-4 will complete Early Word Programme: not implemented. High Frequency sight word programme implemented Term 2 to Term 4.
All year 1-4 will participate in the STEPS Programme for 5 months: Term 1 digital implementation but not tracked. Not continued from Term 2, 3 or 4.
ALL intervention Term 3 to be completed with 4 students: not implemented.
Analysis of assessment to be completed at each term to reflect and plan next teaching practices. Shared with students and whanau: Assessment data regularly used to reflect and plan learning programmes. Student 3 Way conferences undertaken Term 2; Mid-Year and End of Year student reports completed and copy sent home. Data shared with tamariki. Open door policy: parents / whanau welcome to make contact at any time regarding their tamariki learning / progress and achievement.



Term 2: Reading Findings: reading running records at the end of Term 4 or in Term 1 had not been thoroughly analysed, reread of text had not been included as part of comprehension analysis where required nor were there consistent comprehension questions asked or recorded of text as part of the assessments (PM texts) and comprehension percentage rates (probe running records) were incorrect due to student responses being marked incorrectly or half-marks given. Self-correction rates / error rates weren't always included in analysis. MSV analysis was not undertaken.

Term 2: Principal / Principal Release teacher undertook running record assessments with all tamariki. Thorough analysis ensured teaching and learning programmes were at the correct level for students. This continued as per school assessment schedule and was undertaken more frequently with identified students where necessary. PAT reading comprehension / vocabulary assessment was undertaken during Term 4 for identified students in Years 3 to 6 plus updated running record assessments. End of Year Data analysis was triangulated as well as reviewing relevant student reading responses from programme lessons ensuring OTJ's were accurate in relation to student achievement, progress and next steps in learning.

Reading End 2021 Data (20 students)

	Above	At	Working Towards	Below	Well Below	Total Number of Students	% At or Above
All	0	9	5	5	1	20	45 %
Māori	0	6	4	4	1	15	40 %
Boys	0	3	3	4	1	11	27 %
Girls	0	6	2	1	0	9	67 %

Reading End of year data analysis identified: 9/20 students are achieving at their expected level of achievement; 5/20 students are working towards the expected level of achievement; 5/20 students are achieving below their expected level of achievement and 1/20 students are achieving well-below their expected level of achievement. **Note:** 3 students



Tātaritanga raraunga

have not been included in this data as 1 child transferred to another school during Term 3; 1 child enrolled part way through Term 4 (short term enrolment) and another student enrolled 2 days before the end of Term 4.

Reading End 2021 Rates of Progress (18 students)					
	Accelerated Progress	Expected Progress	Expected Progress Not Met	Total Number of Students	Accelerated / Expected %
All	2	11	5	18	72.2 %
Māori	2	6	5	13	61.5 %
Boys	0	5	5	10	50 %
Girls	2	6	0	8	100 %
Target Students	1	1	4	6	33.3 %
At Risk of Not achieving	0	7	0	7	100 %

Reading Rates of progress for target students were inconsistent as a result of COVID19 learning undertaken at home and some families did not engage during this time which affected kaiako ability to support home learning programmes, high student absenteeism and student illness. Finally, this progress measure was undertaken from Mid-Term 2 to End of Term 4 2021 which does not show a full year of achievement or progress.

Writing Target Associated Actions as stated in School Wide Targets:

Follow the assessment plan and record information in Etap: Curriculum Assessment Schedule followed. Etap to record assessment data (not located).

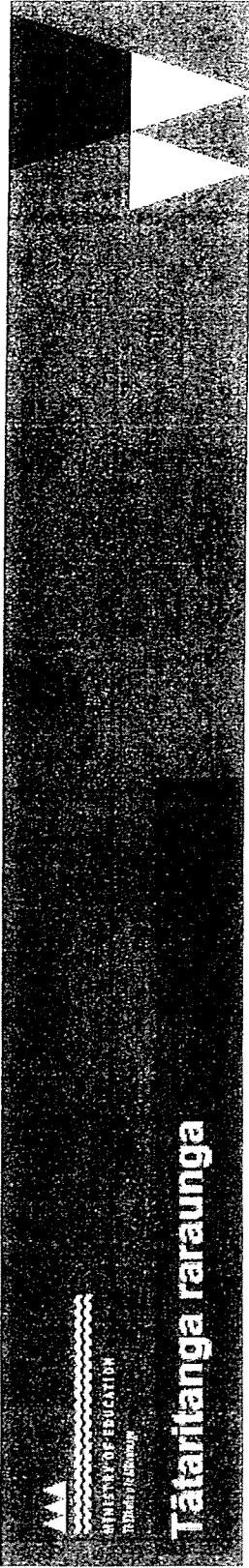
PaCT tool used for judgements mid and end of year: PaCT Tool not used or necessary.

All year 1-4 will complete Early Word programme: not implemented. High Frequency sight word programme implemented Term 2 to Term 4.

All year 1-4 will participate in the STEPS programme for 5 months: Term 1 digital implementation but not tracked. Not continued from Term 2, 3, or 4.

ALL intervention Term 2 and Term 4 to be completed with 4 students: not implemented.

Analysis of assessment to be completed at each term to reflect and plan next teaching practices. Shared with studenta and whanau in conference and PLP: Assessment data used to reflect and plan learning programmes.



Student 3 Way conferences undertaken Term 2; Mid-Year and End of Year student reports completed and sent home. Data shared with tamariki. Open door policy: parents / whanau welcome to make contact at any time regarding their tamariki learning / progress and achievement.

Celebrate by publishing writing with digital devices: not required. Published for a purpose only such as learning to make cue cards for speeches or typing in a google doc as part of learning programme. Student writing books shared with whanau at Student 3 Way Conferences or when whanau were in at school. Able to access at any time.

Create visual learning steps and criteria for all levels and student profiles: not undertaken. Term 2 to Term 4 writing programme: differentiated writing exemplars / models shared with tamariki and included AFL practices.

Writing Term 2: Term 1 samples were reviewed. **Findings:** Some samples were not named or dated therefore identification of which student had completed proved difficult. Of the samples that could be identified there was consistency in the levelling – tool used EAss Tle.

Writing End 2021 Data (20 students)

	Above	At	Working Towards	Below	Well Below	Total Number of Students	% At or Above
All	0	10	2	7	1	20	50 %
Māori	0	7	2	5	1	15	46.6 %
Boys	0	4	1	5	1	11	44.4 %
Girls	0	6	1	2	0	9	66.6 %

Dec 2020 to Dec 2021: data analysis identifies 10/20 students are achieving at their expected level of achievement; 2/20 students are working towards their expected level of achievement; 7/20 students are achieving below their expected level of achievement; and 1/20 students is achieving well-below their expected level of achievement. 3 students have not been included in this data. 1/3 students transferred to another school during Term 3; 1/3 students enrolled part way through Term 4 (short term enrolment) and 1/3 students enrolled 2 days before Term 4 ended.

Writing End 2021 Rates of Progress (18 students)

	Accelerated Progress	Expected Progress	Not Met Expected Progress	Total Number of Students	% Accelerated / Expected
All	1	7	10	18	44.4 %



Tātaritanga raraunga

Māori	1	4	8	13	38.5 %
Boys	1	3	6	10	40 %
Girls	0	4	4	8	50 %
Target Students	1	0	3	4	25 %
At Risk of Not achieving	0	2	5	7	28.6 %

Writing Rates of progress for target students were inconsistent as a result of COVID19 learning undertaken at home and some families did not engage during this time which affected kaiako ability to support home learning programmes, high student absenteeism and student illness. Finally, this progress measure was undertaken from Mid-Term 2 to End of Term 4 2021 which does not show a full year of achievement or progress.

Maths Target Associated Actions as stated in School Wide Targets:
Follow the assessment plan and record information on Etap: Curriculum assessment schedule followed. Etap to record assessment data - not able to locate.

PaCT tool used for judgements mid and end of year: PaCT Tool not used or necessary.
ALiM will be completed in Term 1 with 4: no documentation located as evidence this was undertaken Term 1
Display the stages and strategies for students to reflect on their learning and next steps: no displays evident T1.

Teacher student modelling books implemented from Term 2 including AFL practices. Anecdotal notes taken and changes to teacher learning programmes and practices made as and when required. Term 2: Reassessment undertaken with all tamariki. Year 1 to Year 3: JAM assessment / Mathematics Progression tracking. Year 4 to Year 6: GLoSS assessment / Mathematics Progression tracking / Termly IKAN assessment / End of Year PAT assessments Year 3 to Year 6. Term 4 Assessment data triangulated for end of year OTJ's of student achievement and progress.

Analysis of assessment to be completed at each term to reflect and plan next teaching practices. Shared with students and whanau: Assessment data used to reflect and plan learning programmes. Student 3 Way conferences undertaken Term 2; Mid-Year and End of Year student reports completed and sent home. Data shared with tamariki. Open door policy: parents / whanau welcome to make contact at any time regarding their tamariki learning / progress and achievement.

Term 2 Numeracy assessment reviewed. **Findings:** identified inconsistency of JAM / GLoSS assessment levelling and location of PAT assessments including which test students participated proved difficult. No triangulation of data for literacy or numeracy could be located nor modelling books showing AFL practices in any area of learning.



Tātaritanga raraunga

Mathematics End 2021 Data (20 students)

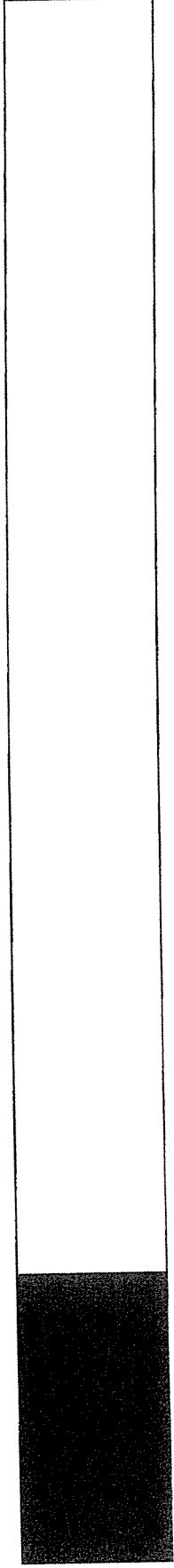
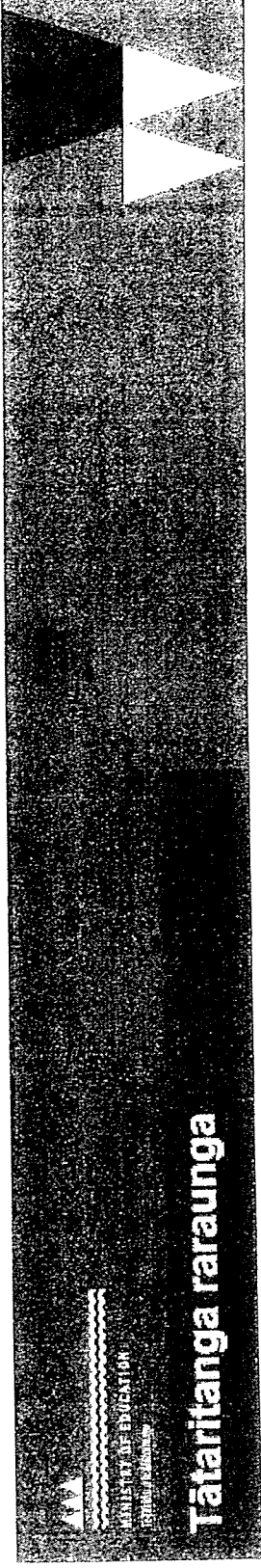
	Above	At	Working Towards	Below	Well Below	Total Number of Students	% At or Above
All	0	10	3	6	1	20	50 %
Māori	0	6	3	5	1	15	40 %
Boys	0	3	2	5	1	11	27 %
Girls	0	7	1	1	0	9	78 %

Dec 2020 to Dec 2021: data analysis identifies 10/20 students are achieving at their expected level of achievement; 3/20 students are working towards their expected level of achievement; 6/20 students are achieving below their expected level of achievement; and 1/20 students are achieving well-below their expected level of achievement. 3 students have not been included in this data. 1/3 students transferred to another school during Term 3; 1/3 students enrolled part way through Term 4 (short term enrolment) and 1/3 students enrolled 2 days before Term 4 ended.

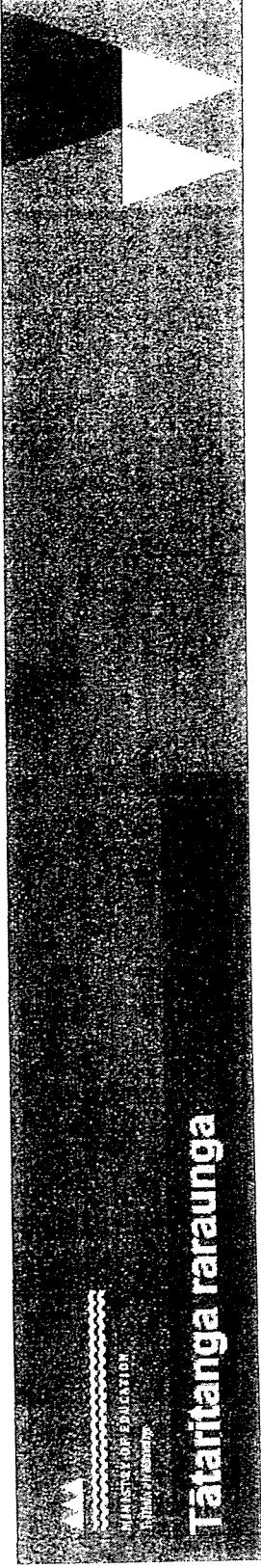
Mathematics End 2021 Rates of Progress (18 students)

	Accelerated Progress	Expected Progress	Not Met Expected Progress	Total Number of Students	% Accelerated / Expected
All	1	11	6	18	67 %
Māori	1	6	6	13	54 %
Boys	0	4	6	10	40 %
Girls	1	7	0	8	100 %
Target Students	1	0	4	5	20 %
At Risk of Not achieving	0	2	1	3	67 %

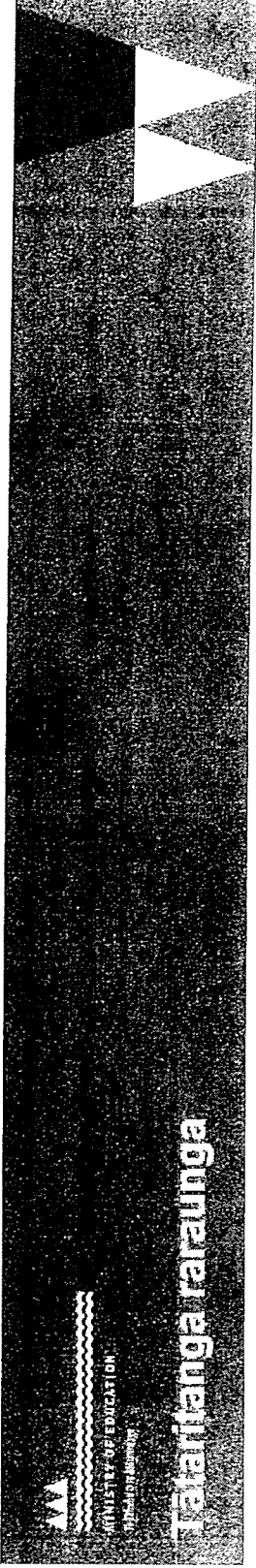
Mathematics Rates of progress for target students were inconsistent as a result of COVID19 learning undertaken at home and some families did not engage during this time which affected kaiako ability to support home learning programmes, high student absenteeism and student illness. Finally, this progress measure was undertaken from Mid-Term 2 to End of Term 4 2021 which is not a full year of learning.



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>Teachers reviewed data and reassessed students in literacy and numeracy to determine the specific needs of students and identified target students.</p> <p>A planned approach was implemented to ensure programmes focused on progress and acceleration for these students. Outside agency (RTL & LSC) assistance / feedback / programme implementation and observations were also taken into consideration (when able to gain access due to COVID19) when creating personalised programmes for identified students.</p> <p>Principal, teachers, and teacher aide regularly monitored, reviewed and discussed student progress and interventions implemented and made changes where necessary.</p>	<p>Term 2: Tinopai School had 21 students enrolled upon new principal arrival and ended the year with 23 students.</p> <p>Whole school Data analysis identified: 4/23 enrolled mid to latter part of the year. Therefore, these students rate of progress cannot be measured for a full year.</p> <p>1/23 students transferred to another school during term 3.</p> <p>Data analysis Reading: Of the 18 students who were enrolled for a full year: 2/18 students made accelerated progress; 11/18 made the expected rate of progress and 5/18 did not make the expected rate of progress.</p> <p>Target students: 1/6 made accelerated progress; 1/6 made the expected rate of progress and 4/6 did not make the expected rate of progress. Of the 4 students that did not make expected rate of progress: 2/4 students' high level of absenteeism has been identified as impacting on their progress and achievement and to be monitored for 2022. 2/4 students' behaviour and cognitive abilities impacted on their progress and achievement.</p> <p>Data analysis Writing: Of the 18 students who were enrolled for a full year: 1/18 students made accelerated progress; 7/18 made the</p>	<p>Acceleration of learning is most effective for students who are achieving just below their expected level of attainment. Several of our target students are achieving 2 years or more below their expected level of attainment in literacy and numeracy. The progress that has occurred for most of our target students is a positive move forward and as a school we acknowledge that it will take more than a few months for these students to be achieving at their expected level of attainment.</p> <p>Several of our target students have been identified as having additional learning or medical needs which require further investigation and access to the necessary support. Initial steps have been undertaken to address these.</p> <p>Upon arrival at Tinopai School it was identified by Principal, Teachers and Teacher Aide that our initial focus was to improve the behaviour and culture of our kura so our tamariki were learning in a safe and positive educational environment.</p> <p>Review of our school vision and values plus our behaviour management plan. Tamariki were involved in this process and by the end of 2021, we were seeing the</p>	<p>Based on the identified outcomes: Principal / Teachers / 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.</p> <p>Additionally, to continue our transparent approach to student achievement implementation to assessment and data analysis.</p> <p>Principal to continue to apply for any necessary funding and complete any other required referrals to outside agencies in conjunction with parents / whānau where specific needs are identified.</p>



<p>expected rate of progress and 10/18 did not make the expected rate of progress.</p> <p>Target Students: 1/4 students made accelerated progress; 3/4 did not make the expected rate of progress. Of the 3 students that did not make expected rate of progress: 2/4 students' high level of absenteeism has been identified as impacting on their progress and achievement and to be monitored for 2022. 1/4 students' behaviour and cognitive abilities impacted on their progress and achievement.</p> <p>Data analysis Mathematics: Of the 18 students who were enrolled for a full year: 1/18 students made accelerated progress; 11/18 made the expected rate of progress and 6/18 did not make the expected rate of progress.</p> <p>Target Students: 1/5 students made accelerated progress; 4/5 did not make the expected rate of progress. Of the 4 students that did not make expected rate of progress: 2/4 students' high level of absenteeism has been identified as impacting on their progress and achievement and to be monitored for 2022. 2/4 students' behaviour and cognitive</p>	<p>benefits for our tamariki through more settled classrooms and dealing with less negative behaviour.</p> <p>During Term 4: Year 4 to 6 wellbeing survey was undertaken as part of data collection for our Kahui Ako (Northern Wairoa) and it identified that our tamariki agreed or strongly agreed that they felt safe; that teachers were interested in their culture / family background and that teachers and students cared about each other.</p> <p>Finally: having an additional qualified teacher to assist with implementation of assessment has proved invaluable in relation to discussion of data analysis and keeps the implementation and outcomes transparent of student achievement and progress. This in turn ensures the Board is receiving correct information regarding student achievement and progress.</p>	



	<p>abilities impacted on their progress and achievement.</p> <p>*Note: accessing the required support for target students did prove difficult at times due to COVID19 and the impact that this had on support for schools. Interim response funding was applied for and approved for 1 target student during 2021. Absenteeism rates will be closely monitored for Term 1 2022; and school policy and procedures for attendance will be reviewed.</p>		
<p>Planning for 2022:</p>			
<p>Tinopai School Board: to ensure parents / whānau are aware of their obligations in relation to student attendance / lateness and ensure they are well informed of the MoE attendance guidelines for schools – during Term 1 2022 and to inform how absenteeism can negatively impact on student progress and achievement. Board to continue ensuring the school budget is being distributed where there is the greatest need and will provide the best education outcomes for our tamariki such as purchasing curriculum resources, ensuring our playground is safe for our students (purchase of bark) and ensuring there are adequate funds for staff to attend targeted professional learning and development programmes or workshops.</p>			

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TINOPAI SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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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 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 13 June 2022. 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

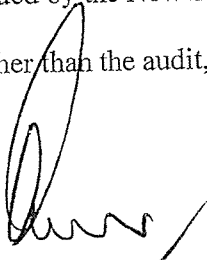
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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



