

# TE PAINA SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1372

**Principal:** Adam Tamariki

**School Address:** 15 Glass Road, Mercer, North Waikato 2474

**School Postal Address:** 15 Glass Road, Mercer, North Waikato 2474

**School Phone:** 09 232 6817

**School Email:** [office@tepaina.school.nz](mailto:office@tepaina.school.nz)

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Mandy Gillot	Presiding Member	Elected	2025
Adam Tamariki	Principal ex Officio		
Lilivaine Tukutama	Parent Representative	Elected	2025
Marisa Toto	Parent Representative	Co-opted	2025
Nicky Miratana	Staff Representative	Elected	2025
Anne Farmer	Board Secretary		

**Accountant / Service Provider:**

**Edtech Financial Services Ltd**

# TE PAINA SCHOOL

## Annual Financial Statements - For the year ended 31 December 2023

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# Te Paina School

## Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Mandy Gillett

Full Name of Presiding Member

Adam Tau Tamariki

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

31/05/24

Date:

31/5/24

Date:

# Te Paina School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	1,012,190	873,453	907,735
Locally Raised Funds	3	29,291	21,100	45,918
Interest		4,197	500	889
<b>Total Revenue</b>		<b>1,045,678</b>	<b>895,053</b>	<b>954,542</b>
<b>Expense</b>				
Locally Raised Funds	3	19,638	6,700	9,610
Learning Resources	4	643,847	571,504	638,813
Administration	5	187,898	82,874	164,081
Interest		543	680	828
Property	6	204,260	200,700	185,342
Loss on Disposal of Property, Plant and Equipment		842	-	8,828
<b>Total Expense</b>		<b>1,057,028</b>	<b>862,458</b>	<b>1,007,502</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(11,350)</b>	<b>32,595</b>	<b>(52,960)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(11,350)</b>	<b>32,595</b>	<b>(52,960)</b>

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

# Te Paina School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		289,370	253,323	342,330
Total comprehensive revenue and expense for the year		(11,350)	32,595	(52,960)
Contribution - Furniture and Equipment Grant		2,269	-	-
<b>Equity at 31 December</b>		280,289	285,918	289,370
Accumulated comprehensive revenue and expense		280,289	285,918	289,370
Reserves		-	-	-
<b>Equity at 31 December</b>		280,289	285,918	289,370

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Te Paina School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	16,150	66,129	11,576
Accounts Receivable	8	56,027	39,200	39,049
GST Receivable		6,898	3,800	3,883
Prepayments		2,056	3,500	3,367
Inventories	9	7,268	11,697	11,697
Investments	10	65,431	25,000	25,000
Funds Receivable for Capital Works Projects	16	4,862	-	20,532
		<u>158,692</u>	<u>149,326</u>	<u>115,104</u>
<b>Current Liabilities</b>				
Accounts Payable	12	68,450	80,700	79,907
Revenue Received in Advance	13	3,933	-	759
Provision for Cyclical Maintenance	14	21,900	10,000	-
Finance Lease Liability	15	4,635	4,000	3,576
Funds held for Capital Works Projects	16	40,247	-	186
		<u>139,165</u>	<u>94,700</u>	<u>84,428</u>
<b>Working Capital Surplus/(Deficit)</b>		19,527	54,626	30,676
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	304,230	276,792	304,792
		<u>304,230</u>	<u>276,792</u>	<u>304,792</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	39,086	40,000	40,871
Finance Lease Liability	15	4,382	5,500	5,227
		<u>43,468</u>	<u>45,500</u>	<u>46,098</u>
<b>Net Assets</b>		<u>280,289</u>	<u>285,918</u>	<u>289,370</u>
<b>Equity</b>		<u>280,289</u>	<u>285,918</u>	<u>289,370</u>

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

# Te Paina School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		371,917	306,914	361,808
Locally Raised Funds		29,482	20,258	36,049
Goods and Services Tax (net)		(3,015)	83	(2,097)
Payments to Employees		(105,909)	(118,153)	(153,217)
Payments to Suppliers		(278,216)	(175,403)	(266,648)
Interest Paid		(543)	(680)	(828)
Interest Received		3,892	492	1,073
Net cash from/(to) Operating Activities		17,608	33,511	(23,860)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(842)	-	(8,828)
Purchase of Property Plant & Equipment (and Intangibles)		(25,962)	(13,542)	(27,133)
Purchase of Investments		(40,431)	-	65,406
Net cash from/(to) Investing Activities		(67,235)	(13,542)	29,445
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		2,269	-	
Finance Lease Payments		(3,801)	14,238	5,774
Funds Administered on Behalf of Other Parties		55,733	20,346	(99,530)
Net cash from/(to) Financing Activities		54,201	34,584	(93,756)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>4,574</b>	<b>54,553</b>	<b>(88,171)</b>
Cash and cash equivalents at the beginning of the year	7	11,576	11,576	99,747
<b>Cash and cash equivalents at the end of the year</b>	7	<b>16,150</b>	<b>66,129</b>	<b>11,576</b>

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

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

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### ***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 21.

#### ***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.

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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.

Teacher 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.

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **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 are 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 material.

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

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

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

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

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

#### **Finance Leases**

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

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	10 - 14 years
Board Owned Buildings	7 - 10 years
Furniture and equipment	5–15 years
Information and communication technology	2–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**k) Impairment of Property, Plant, and Equipment**

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 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.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

**l) 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.



# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **m) 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 and annual leave earned, by non teaching staff, 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.

#### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from parents & a grant from the Ministry of Education where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

#### **o) 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.

#### **p) Provision for Cyclical Maintenance**

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

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

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

# **Te Paina School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2023**

#### **q) Financial Instruments**

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

The School's financial liabilities comprise accounts payable and finance lease 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.

#### **r) 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.

#### **s) Budget Figures**

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

#### **t) Services Received In-kind**

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

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	388,456	323,453	358,845
Teachers' Salaries Grants	489,333	420,000	429,119
Use of Land and Buildings Grants	134,401	130,000	112,814
Other Government Grants	-	-	6,957
	<u>1,012,190</u>	<u>873,453</u>	<u>907,735</u>

The school has opted in to the donations scheme for this year. Total amount received was \$11,559.

#### 3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	5,476	-	40
Fees for Extra Curricular Activities	3,984	13,700	395
Trading	4,442	2,400	5,468
Fundraising & Community Grants	1,161	5,000	-
Other Revenue	14,228	-	40,015
	<u>29,291</u>	<u>21,100</u>	<u>45,918</u>
<b>Expense</b>			
Extra Curricular Activities Costs	5,554	3,200	2,268
Trading	13,748	3,000	7,342
Fundraising and Community Grant Costs	336	500	-
	<u>19,638</u>	<u>6,700</u>	<u>9,610</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>9,653</u>	<u>14,400</u>	<u>36,308</u>

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	45,581	25,904	65,393
Equipment Repairs	1,970	1,000	1,316
Information and Communication Technology	3,720	4,600	2,503
Library Resources	130	1,000	1,330
Employee Benefits - Salaries	551,664	504,600	537,775
Staff Development	10,246	6,400	777
Depreciation	30,536	28,000	29,719
	<u>643,847</u>	<u>571,504</u>	<u>638,813</u>

#### 5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	4,950	11,584	4,925
Board Fees	760	-	2,855
Board Expenses	3,768	2,500	6,023
Communication	3,019	2,000	1,224
Consumables	1,082	1,500	1,777
Operating Leases	718	400	-
Healthy Lunches	100,552	-	74,559
Other	17,621	6,850	4,790
Employee Benefits - Salaries	44,130	49,000	59,194
Insurance	4,047	700	2,424
Service Providers, Contractors and Consultancy	7,251	8,340	6,310
	<u>187,898</u>	<u>82,874</u>	<u>164,081</u>



# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	4,012	4,000	2,485
Consultancy and Contract Services	13,390	14,700	12,546
Cyclical Maintenance	20,115	25,000	12,604
Grounds	8,852	10,200	4,260
Heat, Light and Water	6,283	5,800	5,365
Rates	900	1,500	863
Repairs and Maintenance	15,994	7,800	32,902
Use of Land and Buildings	134,401	130,000	112,814
Security	313	500	357
Employee Benefits - Salaries	-	1,200	1,146
	<u>204,260</u>	<u>200,700</u>	<u>185,342</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. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	16,150	66,129	11,576
Cash and cash equivalents for Statement of Cash Flows	<u>16,150</u>	<u>66,129</u>	<u>11,576</u>

Of the \$16,150 Cash and Cash Equivalents and \$65,431 investments, \$40,247 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	3,000	100	17
Interest Receivable	397	100	92
Banking Staffing Underuse	9,847	-	-
Teacher Salaries Grant Receivable	42,783	39,000	38,940
	<u>56,027</u>	<u>39,200</u>	<u>39,049</u>
Receivables from Exchange Transactions	3,397	200	109
Receivables from Non-Exchange Transactions	52,630	39,000	38,940
	<u>56,027</u>	<u>39,200</u>	<u>39,049</u>

#### 9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	3,460	5,000	4,492
School Uniforms	3,808	6,697	7,205
	<u>7,268</u>	<u>11,697</u>	<u>11,697</u>

#### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	65,431	25,000	25,000
	<u>65,431</u>	<u>25,000</u>	<u>25,000</u>
Total Investments	<u>65,431</u>	<u>25,000</u>	<u>25,000</u>

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	150,000	-	-	-	-	150,000
Buildings	56,290	-	-	-	(2,794)	53,496
Building Improvements	28,234	-	-	-	(4,761)	23,473
Furniture and Equipment	35,894	20,831	-	-	(11,779)	44,946
Information and Communication Technology	24,401	6,037	-	-	(6,806)	23,632
Leased Assets	7,951	3,949	-	-	(4,249)	7,651
Library Resources	2,021	-	(842)	-	(147)	1,032
<b>Balance at 31 December 2023</b>	<b>304,791</b>	<b>30,817</b>	<b>(842)</b>	<b>-</b>	<b>(30,536)</b>	<b>304,230</b>

The net carrying value of equipment held under a finance lease is \$7,651 (2022: \$7,951)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	150,000	-	150,000	150,000	-	150,000
Buildings	104,330	(50,834)	53,496	104,330	(48,040)	56,290
Building Improvements	90,420	(66,947)	23,473	98,978	(70,744)	28,234
Furniture and Equipment	181,352	(136,406)	44,946	138,067	(102,172)	35,895
Information and Communication Technology	58,558	(34,926)	23,632	66,419	(42,018)	24,401
Leased Assets	17,490	(9,839)	7,651	13,541	(5,590)	7,951
Library Resources	13,885	(12,853)	1,032	23,804	(21,783)	2,021
<b>Balance at 31 December</b>	<b>616,035</b>	<b>(311,805)</b>	<b>304,230</b>	<b>595,139</b>	<b>(290,347)</b>	<b>304,792</b>

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	20,120	-	-
Accruals	4,945	25,000	24,375
Banking Staffing Overuse	-	16,500	16,539
Employee Entitlements - Salaries	43,119	38,500	38,324
Employee Entitlements - Leave Accrual	266	700	669
	<u>68,450</u>	<u>80,700</u>	<u>79,907</u>
Payables for Exchange Transactions	68,450	80,700	79,907
	<u>68,450</u>	<u>80,700</u>	<u>79,907</u>

The carrying value of payables approximates their fair value.

#### 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Other revenue in Advance	3,933	-	759
	<u>3,933</u>	<u>-</u>	<u>759</u>

#### 14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	40,871	10,000	42,224
Increase to the Provision During the Year	20,115	40,000	12,604
Use of the Provision During the Year	-	-	(13,957)
Provision at the End of the Year	<u>60,986</u>	<u>50,000</u>	<u>40,871</u>
Cyclical Maintenance - Current	21,900	10,000	-
Cyclical Maintenance - Non current	39,086	40,000	40,871
	<u>60,986</u>	<u>50,000</u>	<u>40,871</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan .

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	4,635	4,000	3,576
Later than One Year and no Later than Five Years	4,382	5,500	5,225
	<u>9,017</u>	<u>9,500</u>	<u>8,801</u>
<b>Represented by</b>			
Finance lease liability - Current	4,635	4,000	3,576
Finance lease liability - Non current	4,382	5,500	5,225
	<u>9,017</u>	<u>9,500</u>	<u>8,801</u>

#### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Classroom upgrades (230636)	186				186
MOE Asbestos Removal (236022)	(20,532)	57,360	(9,850)	-	26,978
Fire Alarm Upgrade	-	-	(844)	-	(844)
Block 1 Flood (235342)	-	16,155	(3,072)	-	13,083
Drainage	-	-	(4,018)	-	(4,018)
Totals	<u>(20,346)</u>	<u>73,515</u>	<u>(17,784)</u>	<u>-</u>	<u>35,385</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	40,247
Funds Receivable from the Ministry of Education	(4,862)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Classroom upgrades (230636)	81,328	-	(81,142)	-	186
MOE Asbestos Removal (236022)	-	297,428	(317,960)	-	(20,532)
Fire Alarm Upgrade	(100)	-	-	100	-
Totals	<u>81,228</u>	<u>297,428</u>	<u>(399,102)</u>	<u>100</u>	<u>(20,346)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	186
Funds Receivable from the Ministry of Education	(20,532)

# **Te Paina School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2023**

#### **17. Related Party Transactions**

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

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

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 18. Remuneration

##### *Key management personnel compensation*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	760	2,855
<i>Leadership Team</i>		
Remuneration	217,827	136,409
Full-time equivalent members	2	1
Total key management personnel remuneration	<u>218,587</u>	<u>139,264</u>

There are 5 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

##### *Principal 1*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	60 - 70
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

##### *Principal 2*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	70 - 80
Benefits and Other Emoluments	-	1 - 5
Termination Benefits	-	-

##### *Other Employees*

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

<b>Remuneration</b>	<b>2023</b>	<b>2022</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	1.00	0.00
	<u>1.00</u>	<u>0.00</u>

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

# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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:

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

#### 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

##### Pay Equity Settlement Wash-up Amounts

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

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



# Te Paina School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 21. Commitments

##### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$43,237 (2022:\$NIL) as a result of entering the following contracts:

Contract Name	Contract Amount \$	Spend To Date \$	Remaining Capital Commitment \$
MOE Classroom upgrades	110,446	83,282	27,164
Asbestos Removal	328,978	327,810	1,168
Block 1 Flood	17,977	3,072	14,905
<b>Total</b>	<b>457,401</b>	<b>414,164</b>	<b>43,237</b>

##### (b) Operating Commitments

As at 31 December 2023, the Board has not entered into any new contracts.

#### 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	16,150	66,129	11,576
Receivables	56,027	39,200	39,049
Investments - Term Deposits	65,431	25,000	25,000
Total financial assets measured at amortised cost	<u>137,608</u>	<u>130,329</u>	<u>75,625</u>

##### Financial liabilities measured at amortised cost

Payables	68,450	80,700	79,907
Finance Leases	9,017	9,500	8,803
Total financial liabilities measured at amortised cost	<u>77,467</u>	<u>90,200</u>	<u>88,710</u>

#### 23. Events After Balance Date

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TE PAINA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Te Paina School (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, 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 23, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

#### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 27 to 33, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



Johann van Loggerenberg  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand

# Statement of Variance Reporting



<b>School Name:</b>	Te Paina School	<b>School Number:</b>	1372
<b>Strategic Aim:</b>	<p><b>Strategic Goal 2023</b> All aakonga becoming confident in their culture, language and identity</p> <p><b>Strategic Priorities:</b></p> <ul style="list-style-type: none"> <li>• <i>To implement an innovative curriculum that is personalised to the needs, interests and passions of our tamariki.</i></li> <li>• <i>To support, foster and provide learning opportunities and acceleration for all.</i></li> <li>• <i>Enhance our Maori student's sense of identity, language and culture. Celebrate our cultural identity.</i></li> <li>• <i>To build resilience and well-being through Te Whare Tapa Wha</i></li> </ul>		
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>• Accelerate learner agency and ako in the core learning areas of literacy and numeracy</li> <li>• Develop and embed an acceleration plan for our priority learners</li> <li>• Build a learning partnership with all whaanau that embodies who they are</li> </ul>		
<b>Target:</b>	<p>75% of all students will be within and above their New Zealand curriculum Writing.</p> <p>80% of all students will be within and above their New Zealand curriculum Reading.</p> <p>80% of all students will be within and above their New Zealand curriculum Mathematics.</p>		
<b>Baseline Data:</b> <b>2023 End of Year</b>	<ul style="list-style-type: none"> <li>• <b>30% of students are working at or above the expected NZ Curriculum level in Writing.</b></li> <li>• <b>50% of students are working at or above the expected NZ Curriculum level in Mathematics.</b></li> <li>• <b>49% of students are working at or above the expected NZ Curriculum level in Reading.</b></li> </ul>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Te Paina School focused on our priority learners using the Spiral of Inquiry framework to lead our mahi. We noticed as a staff we needed to build coherence around our programmes for target children and how we can use our support staff more effectively.</p> <p>As a staff we undertook extensive PLD in Literacy, especially in the area of Writing. Data was extremely poor and teachers noticed their practice needed some work. The RTLB worked alongside us for the year to build effective teaching in literacy.</p> <p>A huge overhaul of Assessment for Learning and understanding how to assess took place this year. The school has built consistency around their understanding of the NZC and the learning progressions in literacy and numeracy. We restarted our DMIC PLD and embedded solid practice in all classrooms.</p> <p>We opened another classroom due to roll growth which meant our learners could have more targeted learning that caters to their learning needs.</p>	<p>Teachers used the Spiral of Inquiry to identify areas of need and developed an inquiry question that was tailored to learning needs that they had identified. A huge shift in practice and pedagogy should see a huge lift in achievement in 2024.</p> <p>A deeper understanding of Assessment for Learning and the importance of assessment being rigorous and consistent across the school showed a positive impact. Although the data is not great, all teachers are now able to assess correctly and can now be confident to use this to identify learning gaps in their classrooms.</p> <p>RTLB reported a huge increase in teacher capability in the area of literacy. Understanding the learning progressions, unpacking what good teaching in literacy looks like and planning effectively were some of the huge milestones that should see significant shifts in 2024.</p> <p>Opening another classroom eased the load on the other three classrooms. Spreading the learners out helped significantly.</p>	<p>Leadership noticed inconsistencies in understanding and coherence across the school. Collaboration and engagement were huge factors that needed to be addressed, even with support staff and office administration.</p> <p>There were some misconceptions on where children should be at and what teachers should be teaching to ensure they are maximising their time in the classroom. Teachers across year levels needed refreshing and relearning around the expectations and demands of the NZC.</p> <p>After a number of interruptions such as covid, asbestos closing down the school and a change in Principal, the school was in need of rebuilding teaching and learning, rather than focusing on other things that were distracting the community.</p>	<p>Our next steps are to build learning partnerships with whaanau to ensure our whaanau see the importance of their role in their child's education.</p> <p>To continue to develop an understanding with whanau of how Ako occurs at Te Paina School. Embedding our school values in everything we do.</p> <p>To develop and incorporate a curriculum management plan to manage incoming educational changes.</p> <p>To implement School Talk as a tool that aids and implements Assessment for Learning across our school.</p> <p>To work with RTLB to embed the Inclusion Modules to ensure we are reaching every learner in our school.</p> <p>To build our capabilities in Maths by ensuring DMIC is happening every single day.</p> <p>To ensure Te Ao Maori and Tikanga is embedded in everything we do in our school. Using Te Puna Reo Maori and Maori Achievement Collaborative to build on what we do.</p>

## Planning for next year:

A collaborative vision and changing two of our values was refined with the staff, community and Board of Trustees. It identified our Strategic initiatives, Strategic Priorities, objectives, key actions, success measures, resourcing, rationale and risk analysis.

## **How does Te Paina School give effect to Te Tiriti o Waitangi?**

At Te Paina School we continue to make connections from our past, while preparing our aakonga in our present for the future to come.

*Matai kite rangi, homai te kauhau wananga ki uta, ka whiti he ora - Look beyond the horizon, and draw near the bodies of knowledge that will take us into the future (Te Mataiaho, 2023).*

At Te Paina School we acknowledge and give effect to Te Tiriti o Waitangi and He Whakaputanga - The declaration of Independence. We actively seek to engage and promote the principles of partnership, protection and participation of Te Tiriti o Waitangi. We review our methodology of cultural responsiveness annually with all whaanau, aakonga, kaimahi and our hapori - community. We recognise Ngaati Naho and Ngaati Tamaoho who are the mana whenua of the land our kura sits on, and we ensure that Maaori are succeeding as Maaori.

Te Tiriti and its principles (as articulated by the Courts and the Waitangi Tribunal) set out obligations for the Crown and Maaori that guide how Tangata Tiriti and Tangata Whenua can live together with mutual respect. The key principles include rangatiratanga, partnership, participation, active protection, equity and opportunity. They provide for the active protection of taonga, including Te Reo Maaori, Tikanga Maaori and Matauranga Maaori, and enable fair and equitable educational processes and outcomes for Maaori and all aakonga at Te Paina School.

Our journey in 2024 has seen our kura building more of a relationship with Ngaati Naho, Maurea Marae and Horahora Marae as our local marae. Our whaanau have shown that they would like to see more Tikanga Maaori, Matauranga Maaori and Te Ao Maaori in our localised curriculum. We have spent the last two years developing our understanding of puurakau (local stories) and the history of our area.

In 2023 Te Paina school connected with Matua Ivan Marino where he continues to work with our kura to develop Te Ao Maaori in our practice. For the first time our kura performed at the Matariki festival held at Te Kauwhata College and actively participated in professional development at Puu Harakeke Rangiriri and the Rangiriri Trenches. In 2023 our Kaahui Ako Across School Leader worked on unpacking the Aotearoa New Zealand Histories Curriculum for both our Kaahui Ako schools, and our own kura to ensure the richness of our own history and puurakau was embedded in the frameworks and curriculum we are engaging with. We are very proud of our own school resources that continue to shape our own understanding around the history of Mercer and the Northern Waikato area.

At the end of the year our kura proudly delivered their first full show at the end of year prize giving consisting of waiata, karakia, mau raakau, taiaha, titi toria and whaikorero. It has become a part of our normal tikanga to ensure all manuhiri are welcomed formally through the process of poowhiri or mihi whakatau. We ensure the right processes are used depending on the event or situation at the time.



In 2024 all kaimahi and aakonga started their Te Reo Maaori journey through Te Puna Reo Maaori lead by Anita Gill. Our Cultural Leadership ambassador, Sandra Pace has ensured our weekly tikanga lessons and weekly kaimahi sessions have been happening consistently to ensure learning across the entire kura. All kaimahi are attending professional development at Puu Harakeke Rangiriri regularly as part of our localised curriculum mahi and Aotearoa New Zealand Histories implementation. We continue to be actively involved with Te Arahou MAC - Maaori Achievement Collaborative and deeply acknowledge the mahi they do to work alongside the Tumuaki and kaimahi to ensure we are delivering a curriculum that exemplifies "What's good for Maaori is good for all". A goal for our kura one day is to visit the Waitangi Treaty Grounds as a whole staff.

**Our main goals to ensure we are giving effect to Te Tiriti o Waitangi**

- Ensuring we are delivering and achieving equitable outcomes for Maaori
- Shaping and delivering our curriculum to ensure our Reading, Writing and Maths are delivered in a way that aligns and connects to the richness of our Maaori heritage and culture.
- Our kaimahi having regular learning opportunities to unpack Te Tiriti, He Whakaputanga, Taataiako, Ka Hikitia and He Pikorua.
- Ensure we are delivering our Te Puna Reo Maaori tikanga daily in every classroom across our kura.



**TE PAINA SCHOOL**

*Opening Minds To Tomorrow's World*

27/02/2024.

This letter is to acknowledge receipt of Kiwisport donation to the school of \$1577.68.

This money was spent as part of the monies paid to the Youthtown sports program we offer in school. The cost of the total program is \$ 7798.68.

Mandy Gillott  
Presiding Member



**TE PAINA SCHOOL**

*Opening Minds To Tomorrow's World*

27<sup>th</sup> May 2024

Statement of Compliance with Employment Policy for the year ended 31<sup>st</sup> December 2023:

- The school utilizes School Docs to maintain and keep up to date all our currently 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 on the set policy cycle its compliance around personnel policy and procedures and can confirm that it meets all the 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

Mandy Gillott Presiding Member **27/05/2024**