TAINUI FULL PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1974
Principal:	Haydn Wright
School Address:	Tainui Street
School Postal Address:	Tainui Street, Tokoroa, 3420
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Accountant / Service Provider:	Education Services. Dedicated to your school

TAINUI FULL PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Tainui Full Primary 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.

Jamie George	Haydn Wright
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
31-MAY-2024	31-MAY-2024
Date:	Date:

Tainui Full Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	3,367,387	3,214,786	3,666,069
Locally Raised Funds	3	54,714	30,217	70,506
Interest		63,264	8,000	19,930
Total Revenue		3,485,365	3,253,003	3,756,505
Expense				
Locally Raised Funds	3	43,995	38,080	34,508
Learning Resources	4	2,242,509	2,640,506	2,459,167
Administration	5	173,954	240,986	580,755
Interest		1,587	1,209	1,669
Property	6	608,709	489,254	507,301
Total Expense		3,070,754	3,410,035	3,583,400
Net Surplus / (Deficit) for the year		414,611	(157,032)	173,105
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		414,611	(157,032)	173,105

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

Tainui Full Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		1,506,291	1,149,994	1,333,186
Total comprehensive revenue and expense for the year		414,611	(157,032)	173,105
Contributions from / (Distributions to) the Ministry of Education		15,223	-	-
Contribution - Furniture and Equipment Grant		28,117	-	-
Equity at 31 December		1,964,242	992,962	1,506,291
Accumulated comprehensive revenue and expense		1,964,242	992,962	1,506,291
Equity at 31 December		1,964,242	992,962	1,506,291

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.

Tainui Full Primary School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	574,556	588,891	326,256
Accounts Receivable	8	314,005	155,129	263,495
GST Receivable		18,893	17,287	-
Prepayments		9,723	8,444	8,540
Inventories	9	7,365	8,579	8,467
Investments	10	958,120	-	930,524
Funds Receivable for Capital Works Projects	18	71,109	-	11,244
		1,953,771	778,330	1,548,526
Current Liabilities				
GST Payable		-	-	4,511
Accounts Payable	12	164,536	173,833	202,404
Borrowings	13	7,398	7,398	7,398
Revenue Received in Advance	14	5,392	2,318	454
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	16	40,179	39,381	44,246
Funds held in Trust	17	3,845	39,885	46,694
Funds held for Capital Works Projects	18	23,684	-	44,542
		245,034	262,815	350,249
Working Capital Surplus/(Deficit)		1,708,737	515,515	1,198,277
Non-current Assets				
Property, Plant and Equipment	11	313,807	567,870	389,292
		313,807	567,870	389,292
Non-current Liabilities				
Borrowings	13	12,947	27,743	20,345
Provision for Cyclical Maintenance	15	27,303	-	12,059
Finance Lease Liability	16	18,052	62,680	48,874
		58,302	90,423	81,278
Net Assets		1,964,242	992,962	1,506,291
Equity		1,964,242	992,962	1,506,291

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

Tainui Full Primary School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		1,108,820	939,451	969,935
Locally Raised Funds		54,260	30,217	68,642
Goods and Services Tax (net)		(23,404)	-	21,798
Payments to Employees		(405,527)	(510,980)	(467,569)
Payments to Suppliers		(339,091)	(758,613)	(362,304)
Interest Paid		(1,587)	(1,209)	(1,669)
Interest Received		52,144	8,000	12,538
Net cash from/(to) Operating Activities		445,615	(293,134)	241,371
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(29,133)	(27,100)	(27,826)
Purchase of Investments		(27,596)	-	(208,242)
Proceeds from Sale of Investments		-	722,283	-
Net cash from/(to) Investing Activities		(56,729)	695,183	(236,068)
Cash flows from Financing Activities				
Furniture and Equipment Grant		28,117	-	-
Finance Lease Payments		(40,843)	(45,449)	(38,926)
Loans Received		1,850	(7,398)	-
Repayment of Loans		(9,248)	-	7,398
Funds Administered on Behalf of Other Parties		(120,462)	(14,792)	98,000
Net cash from/(to) Financing Activities		(140,586)	(67,639)	66,472
Net increase/(decrease) in cash and cash equivalents		248,300	334,410	71,775
Cash and cash equivalents at the beginning of the year	7	326,256	254,481	254,481
Cash and cash equivalents at the end of the year	7	574,556	588,891	326,256

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

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

Tainui Full Primary School
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

Cyclical maintenance
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 16. Future operating lease commitments are disclosed in note 23b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Buildings	8 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

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

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

l) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

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

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

The 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.

t) Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	1,046,630	931,538	1,319,417
Teachers' Salaries Grants	1,899,138	1,992,284	2,012,307
Use of Land and Buildings Grants	412,048	277,764	306,577
Other Government Grants	9,571	13,200	27,768
	3,367,387	3,214,786	3,666,069

The school has opted in to the donations scheme for this year. Total amount received was $48,856.

3. Locally Raised Funds

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue			
Donations & Bequests	2,978	2,500	26,203
Fees for Extra Curricular Activities	1,436	5,217	6,411
Trading	1,544	1,000	1,609
Fundraising & Community Grants	20,424	-	9,604
Other Revenue	13,000	6,500	8,000
After School Care	15,332	15,000	18,679
	54,714	30,217	70,506
Expense			
Extra Curricular Activities Costs	8,176	7,600	3,802
Trading	3,171	2,000	2,648
Fundraising & Community Grant Costs	217	-	87
Other Locally Raised Funds Expenditure	3,599	3,200	2,278
After School Care	28,832	25,280	25,693
	43,995	38,080	34,508
Surplus/(Deficit) for the year Locally raised funds	10,719	(7,863)	35,998

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	86,333	131,800	107,030
Library Resources	-	-	91
Employee Benefits - Salaries	2,007,143	2,327,264	2,199,042
Staff Development	8,746	36,000	6,248
Depreciation	130,315	131,800	134,259
Ict	9,972	13,642	12,497
	2,242,509	2,640,506	2,459,167

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fees	4,283	5,283	7,165
Board Fees	4,995	5,885	4,970
Board Expenses	6,170	7,668	12,523
Communication	2,727	3,500	2,789
Consumables	10,552	16,150	12,260
Operating Leases	-	-	2,337
Other	40,567	63,000	50,760
Employee Benefits - Salaries	85,662	125,000	119,821
Insurance	4,238	-	2,986
Service Providers, Contractors and Consultancy	14,760	14,500	14,592
Healthy School Lunch Programme	-	-	350,552
	173,954	240,986	580,755

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	71,876	76,100	62,330
Consultancy and Contract Services	-	-	21,906
Cyclical Maintenance Provision	15,244	12,059	12,059
Grounds	4,515	4,100	4,056
Heat, Light and Water	29,629	30,756	27,065
Rates	14,236	11,475	11,475
Repairs and Maintenance	14,768	26,000	18,134
Use of Land and Buildings	412,048	277,764	306,577
Employee Benefits - Salaries	46,393	51,000	43,699
	608,709	489,254	507,301

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	574,556	588,891	326,256
Cash and cash equivalents for Statement of Cash Flows	574,556	588,891	326,256

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

Of the $574,556 Cash and Cash Equivalents $23,684 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables	400	1,071	26
Receivables from the Ministry of Education	8,297	-	-
Interest Receivable	21,778	3,266	10,658
Banking Staffing Underuse	142,131	15,375	84,481
Teacher Salaries Grant Receivable	141,399	135,417	168,330
	314,005	155,129	263,495
Receivables from Exchange Transactions	22,178	4,337	10,684
Receivables from Non-Exchange Transactions	291,827	150,792	252,811
	314,005	155,129	263,495

9. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Stationery	510	3,816	885
Uniforms	6,855	4,763	7,582
	7,365	8,579	8,467

10. Investments

The School's investment activities are classified as follows:

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Asset			
Short-term Bank Deposits	958,120	-	930,524
Total Investments	958,120	-	930,524

11. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	58,076	1,331	-	-	(7,906)	**51,501**
Furniture and Equipment	193,382	26,762	-	-	(66,930)	**153,214**
Information and Communication Technology	4,386	16,263	-	-	(2,674)	**17,975**
Motor Vehicles	31,987	-	-	-	(5,760)	**26,227**
Leased Assets	90,516	10,859	(385)	-	(45,626)	**55,364**
Library Resources	10,945	-	-	-	(1,419)	**9,526**
Balance at 31 December 2023	389,292	55,215	(385)	-	(130,315)	**313,807**

The net carrying value of equipment held under a finance lease is $55,364 (2022: $90,516)

Restrictions

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

	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $
Buildings	145,302	(145,302)	**-**	145,302	(145,302)	**-**
Building Improvements	161,680	(110,179)	**51,501**	160,349	(102,273)	**58,076**
Furniture and Equipment	859,051	(705,837)	**153,214**	832,289	(638,907)	**193,382**
Information and Communication Technology	208,949	(190,974)	**17,975**	192,686	(188,300)	**4,386**
Motor Vehicles	46,078	(19,851)	**26,227**	46,078	(14,091)	**31,987**
Leased Assets	147,238	(91,874)	**55,364**	146,681	(56,165)	**90,516**
Library Resources	73,326	(63,800)	**9,526**	73,326	(62,381)	**10,945**
Balance at 31 December	1,641,624	(1,327,817)	**313,807**	1,596,711	(1,207,419)	**389,292**

12. Accounts Payable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Creditors	13,477	31,044	24,058
Accruals	5,283	2,836	5,129
Employee Entitlements - Salaries	141,399	135,417	168,330
Employee Entitlements - Leave Accrual	4,377	4,536	4,887
	164,536	173,833	202,404
Payables for Exchange Transactions	164,536	173,833	202,404
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	164,536	173,833	202,404

The carrying value of payables approximates their fair value.

13. Borrowings

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Loans due in one year	7,398	7,398	7,398
Loans due after one year	12,947	27,743	20,345
	20,345	35,141	27,743

14. Revenue Received in Advance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Income Received in Advance	-	2,318	454
Grants in Advance MOE	5,392	-	-
	5,392	2,318	454

15. Provision for Cyclical Maintenance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Provision at the Start of the Year	12,059	(12,059)	-
Increase to the Provision During the Year	15,244	12,059	12,059
Provision at the End of the Year	27,303	-	12,059
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	27,303	-	12,059
	27,303	-	12,059

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2028. This plan is based on the schools 10 Year Property plan / painting quotes.

16. 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	41,379	39,381	45,455
Later than One Year and no Later than Five Years	18,630	62,680	49,489
Future Finance Charges	(1,778)	-	(1,824)
	58,231	102,061	93,120
Represented by			
Finance lease liability - Current	40,179	39,381	44,246
Finance lease liability - Non current	18,052	62,680	48,874
	58,231	102,061	93,120

17. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	3,845	39,885	46,694
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	3,845	39,885	46,694

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. Funds Held for Capital Works Projects

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

2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		$	$	$		$
LSC, Repurpose hall offices	218012	(4,244)	-	-	-	(4,244)
Site Water Main Replacement	215493	(7,000)	155,341	(124,657)	-	23,684
ACE Fire Alarm Upgrade Stage 2	223898	15,664	-	(81,345)	-	(65,681)
Site: Security Upgrade	223899	28,878	-	(30,062)	-	(1,184)
Totals		33,298	155,341	(236,064)	-	(47,425)

Represented by:

Funds Held on Behalf of the Ministry of Education	23,684
Funds Receivable from the Ministry of Education	(71,109)

2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		$	$	$		$
LSC, Repurpose hall offices	218012	(822)	1,000	(4,422)	-	(4,244)
SIP AMS Combined ILE, alram & reroof	215495	(58,625)	68,625	(10,000)	-	-
Site Water Main Replacement	215493	-	-	(7,000)	-	(7,000)
ACE Fire Alarm Upgrade Stage 2	223898	-	78,782	(63,118)	-	15,664
Site: Security Upgrade	223899	-	28,878	-	-	28,878
Totals		(59,447)	177,285	(84,540)	-	33,298

Represented by:

Funds Held on Behalf of the Ministry of Education	44,542
Funds Receivable from the Ministry of Education	(11,244)

19. Related Party Transactions

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

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

20. Remuneration

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	4,995	4,970
Leadership Team		
Remuneration	499,883	410,142
Full-time equivalent members	6.00	3.00
Total key management personnel remuneration	504,878	415,112

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	180 - 190
Benefits and Other Emoluments	3 - 4	4 - 5
Termination Benefits	-	-

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

Remuneration $000	2023 FTE Number	2022 FTE Number
100 - 110	4.00	3.00
110 - 120	1.00	-
120 - 130	-	1.00
	5.00	4.00

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

21. 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	-	-

22. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

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

23. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of $1,737 (2022: $-878,419) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
LSC, Repurpose hall offices	82,500	70,750	11,750
Site Water Main Replacement	174,931	131,657	43,274
ACE Fire Alarm Upgrade Stage 2	88,718	144,463	-55,745
Site: Security Upgrade	32,520	30,062	2,458
Total	**378,669**	**376,932**	**1,737**

(b) Operating Commitments

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

24. 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	574,556	588,891	326,256
Receivables	314,005	155,129	263,495
Investments - Term Deposits	958,120	-	930,524
Total financial assets measured at amortised cost	1,846,681	744,020	1,520,275

Financial liabilities measured at amortised cost

Payables	164,536	173,833	202,404
Borrowings - Loans	20,345	35,141	27,743
Finance Leases	58,231	102,061	93,120
Total financial liabilities measured at amortised cost	243,112	311,035	323,267

25. Events After Balance Date

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

26. Comparatives

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

SILKS AUDIT
Chartered Accountants

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAINUI FULL PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Tainui Full Primary School's (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua
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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.

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- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 26 to 32, 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.

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SILKS AUDIT
Chartered Accountants

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

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

Tainui Full Primary School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jamie George	Presiding Member	Elected	Sep 2025
Haydn Wright	Principal	ex Officio	
Kaitshe Reid	Parent Representative	Elected	Sep 2025
Stevie Ave	Parent Representative	Elected	Sep 2025
Cindy Petero	Parent Representative	Elected	Sep 2025
Rhys Whaanga	Parent Representative	Elected	Sep 2025
Amanda Bega	Staff Representative	Elected	Sep 2025

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of $4,761 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Tainui Full Primary School Board:

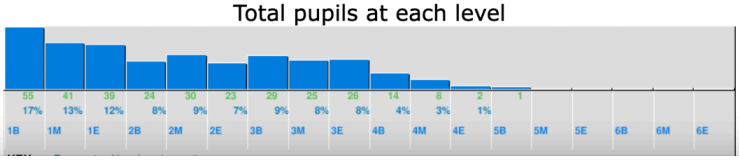
- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements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

Summary Term 4 2023

TainuiFull
skill id used: 4048 **Written Language Level T4**
- Rosie Garnett Whole School
Percentage of Pupils - for 2023 Printed: 14 Dec 2023
Click here to edit the **Below, At,** and **Above** points *This will close this window*

	1B	1M	1E	2B	2M	2E	3B	3M	3E	4B	4M	4E	5B	5M	5E	6B	6M	6E	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	100% (13)																		0%	0%	**100%** (13)	0%	4% (13)
Y1	79% (23)	14% (4)	7% (2)																0%	79% (23)	**14%** (4)	7% (2)	9% (29)
Y2	18% (7)	33% (13)	44% (17)	5% (2)															18% (7)	33% (13)	**44%** (17)	5% (2)	12% (39)
Y3	8% (3)	38% (15)	23% (9)	18% (7)	8% (3)		5% (2)												46% (18)	23% (9)	**18%** (7)	13% (5)	12% (39)
Y4	14% (7)	14% (7)	18% (9)	22% (11)	20% (10)	8% (4)	6% (3)												45% (23)	22% (11)	**27%** (14)	6% (3)	16% (51)
Y5	2% (1)	4% (2)	2% (1)	2% (1)	29% (13)	27% (12)	20% (9)	2% (1)	7% (3)		4% (2)								11% (5)	56% (25)	**20%** (9)	13% (6)	14% (45)
Y6	2% (1)		2% (1)	2% (1)	4% (2)	4% (2)	20% (9)	31% (14)	18% (8)	4% (2)	11% (5)								16% (7)	20% (9)	**49%** (22)	16% (7)	14% (45)
Y7				4% (1)	4% (1)	15% (4)	8% (2)	31% (8)	31% (8)	8% (2)									31% (8)	62% (16)	**8%** (2)	0%	8% (26)
Y8				3% (1)	3% (1)	3% (1)	13% (4)	7% (2)	23% (7)	33% (10)	3% (1)	7% (2)	3% (1)						53% (16)	33% (10)	**10%** (3)	3% (1)	9% (30)
Total pupils	17 % (55)	13 % (41)	12 % (39)	8 % (24)	9 % (30)	7 % (23)	9 % (29)	8 % (25)	8 % (26)	4 % (14)	3 % (8)	1 % (2)	0 % (1)						26% (84)	37% (116)	29% (91)	8% (26)	(317)

Total pupils at each level



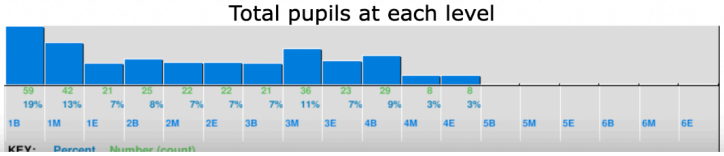
Whole School				
	Well Below	**Below**	**At**	**Above**
Term 4 2022	12%	25%	49%	14%
Term 4 2023	26%	37%	29%	8%
Difference	14%	12%	-20%	-6%

Reading Term 4 2023

TainuiFull
skill id used: 4018 **Reading Curriculum Level T4**
- Rosie Garnett Whole School
Percentage of Pupils - for 2023 Printed: 14 Dec 2023
Click here to edit the **Below, At,** and **Above** points *This will close this window*

	1B	1M	1E	2B	2M	2E	3B	3M	3E	4B	4M	4E	5B	5M	5E	6B	6M	6E	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	100% (13)																		0%	0%	**100%** (13)	0%	4% (13)
Y1	93% (27)	7% (2)																	0%	93% (27)	**7%** (2)	0%	9% (29)
Y2	13% (5)	49% (19)	28% (11)	8% (3)	3% (1)														13% (5)	49% (19)	**28%** (11)	10% (4)	12% (39)
Y3	18% (7)	33% (13)	10% (4)	21% (8)	8% (3)	8% (3)	3% (1)												51% (20)	10% (4)	**21%** (8)	18% (7)	12% (39)
Y4	10% (5)	12% (6)	6% (3)	18% (9)	22% (11)	22% (11)	6% (3)	6% (3)											27% (14)	18% (9)	**43%** (22)	12% (6)	16% (51)
Y5	2% (1)	2% (1)	4% (2)	4% (2)	7% (3)	11% (5)	22% (10)	29% (13)	7% (3)	9% (4)		2% (1)							13% (6)	18% (8)	**22%** (10)	47% (21)	14% (45)
Y6	2% (1)		2% (1)	4% (2)	2% (1)	2% (1)	11% (5)	16% (7)	24% (11)	29% (13)	7% (3)								13% (6)	11% (5)	**40%** (18)	36% (16)	14% (45)
Y7		4% (1)		4% (1)	12% (3)	4% (1)		38% (10)	19% (5)	15% (4)		4% (1)							23% (6)	58% (15)	**15%** (4)	4% (1)	8% (26)
Y8						3% (1)	7% (2)	10% (3)	14% (4)	28% (8)	17% (5)	21% (6)							34% (10)	28% (8)	**38%** (11)	0%	9% (29)
Total pupils	19 % (59)	13 % (42)	7 % (21)	8 % (25)	7 % (22)	7 % (22)	7 % (21)	11 % (36)	7 % (23)	9 % (29)	3 % (8)	3 % (8)							21% (67)	30% (95)	31% (99)	17% (55)	(316)

Total pupils at each level



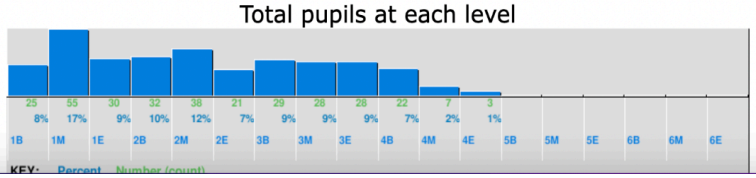
Whole School				
	Well Below	**Below**	**At**	**Above**
Term 4 2022	15%	17%	47%	21%
Term 4 2023	21%	30%	31%	17%
Difference	6%	13%	-16%	-4%

Maths Term 4 2023

TainuiFull
skill id used: 4994 **Numeracy Overall T4**
- Rosie Garnett Whole School
Percentage of Pupils - for 2023 Printed: 14 Dec 2023
Click here to edit the **Below, At,** and **Above** points *This will close this window*

	1B	1M	1E	2B	2M	2E	3B	3M	3E	4B	4M	4E	5B	5M	5E	6B	6M	6E	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	100% (13)																		0%	0%	**100%** (13)	0%	4% (13)
Y1	24% (7)	72% (21)	3% (1)																0%	24% (7)	**72%** (21)	3% (1)	9% (29)
Y2	3% (1)	51% (20)	36% (14)	10% (4)															3% (1)	51% (20)	**36%** (14)	10% (4)	12% (39)
Y3	3% (1)	26% (10)	18% (7)	23% (9)	26% (10)	3% (1)	3% (1)												28% (11)	18% (7)	**23%** (9)	31% (12)	12% (39)
Y4	2% (1)	8% (4)	12% (6)	20% (10)	29% (15)	18% (9)	8% (4)	2% (1)	2% (1)										22% (11)	20% (10)	**47%** (24)	12% (6)	16% (51)
Y5	2% (1)		2% (1)	16% (7)	18% (8)	13% (6)	31% (14)	9% (4)	2% (1)	4% (2)	2% (1)								20% (9)	31% (14)	**31%** (14)	18% (8)	14% (45)
Y6	2% (1)			4% (2)	7% (3)	7% (3)	13% (6)	31% (14)	16% (7)	18% (8)	2% (1)								20% (9)	13% (6)	**47%** (21)	20% (9)	14% (45)
Y7			4% (1)		4% (1)	7% (2)	7% (2)	15% (4)	48% (13)	15% (4)									22% (6)	63% (17)	**15%** (4)	0%	8% (27)
Y8					3% (1)		7% (2)	17% (5)	20% (6)	27% (8)	17% (5)	10% (3)							47% (14)	27% (8)	**27%** (8)	0%	9% (30)
Total pupils	8 % (25)	17 % (55)	9 % (30)	10 % (32)	12 % (38)	7 % (21)	9 % (29)	9 % (28)	9 % (28)	7 % (22)	2 % (7)	1 % (3)							19% (61)	28% (89)	40% (128)	13% (40)	(318)

Total pupils at each level



Whole School				
	Well Below	**Below**	**At**	**Above**
Term 4 2022	7%	19%	56%	18%
Term 4 2023	19%	28%	40%	13%
Difference	12%	7%	-16%	-5%

2023 Narrative

- New Principal started in end of Term 2
- Te Taurapa (Year 7 /8) short staffed all year (Miguel started late and then quit, Mata only part time, Anisha on a LAT with study committments)
- Natalia leaving Term 3
- Rosie away for all of Term 3
- Amanda (Leader of learning) on maternity leave Terms 2 and 3

- Four beginning teachers, three teachers on LATs
- Aukaha without their kaiako for the most of Term 4
- Te Rauawa without their Leader of Learning most of Term 4
- One class in Te Tauihu having two struggling beginning kaiako over the year with frequent teacher absences.
- High teacher absence and lack of relievers: Term 3 had 45 teacher absences and Term 4 had 98 teacher absences (not including pld)

Next steps

- Judith Smallbone has been appointed as a fully released curriculum lead for 2024 where she is responsible for checking planning, meeting with kaiako, assisting in implementing Literacy, Mathematics and assessment.
- School-wide referral made with Resource teacher of literacy for ongoing literacy pld
- Strucutured Literacy focus starting with handwriting and spelling
- Fortnightly staff hui booked for curriculum learning
- Regualr modelling and observations occurring
- Teachers learning how to carry out assessments and use the data accurately
- Wilkie Way Maths introduced across the school
- Tainui School Curriculum being redesigned to ensure curriculum coverage

13 May 2024

To whom it may concern

This paragraph outlines how the school has implemented the principles of the Treaty of Waitangi, a crucial document in New Zealand's history, into its teaching programs and overall culture. Here's an elaboration:

1. Teaching Programs: The school has actively integrated the Treaty of Waitangi into its teaching programs, ensuring that students learn about its significance and implications. This inclusion likely involves educational activities, discussions, and resources designed to explore the treaty's historical context and its impact on contemporary New Zealand society.

2. New Zealand Histories Curriculum: The school has aligned its curriculum with the New Zealand Histories framework, which emphasizes a comprehensive understanding of the nation's history, including the Treaty of Waitangi and its consequences. This integration ensures that students receive a well-rounded education that acknowledges the diverse perspectives and experiences within New Zealand's past.

3. Professional Learning and Development (PLD): Staff members are encouraged to enhance their knowledge of the Treaty of Waitangi and local tikanga (customs or protocols). This professional development likely includes workshops, seminars, or training sessions aimed at deepening educators' understanding of these topics, thereby empowering them to incorporate relevant content into their teaching practices.

4. Adaptation of Systems and Routines: The school has adapted its systems and routines to incorporate elements of Māori culture, such as the increased use of Whakatauki (proverbs) and Karakia (prayers or incantations). These cultural practices are integrated into various aspects of school life, including classroom activities, assemblies, and staff meetings, reflecting a commitment to fostering cultural inclusivity and respect.

5. Visible Integration: The incorporation of Māori cultural elements is evident in various school contexts, including staff meetings. This visibility underscores the school's dedication to creating an inclusive environment where Māori perspectives are valued and celebrated alongside other cultural identities.

Overall, the school's efforts to integrate the Treaty of Waitangi and Māori cultural practices into its educational programs and organizational culture demonstrate a commitment to promoting cultural understanding, equity, and social justice within the school community.

Ngā mihi nui
Haydn Wright
Tumuaki of TFPS