

TARAWERA HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	661
Principal:	Helen Tuhoro
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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

TARAWERA HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Kiwisport

Analysis of Variance

Tarawera High School

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

Elsony Crystal Grace Tipene
Full Name of Presiding Member

Helen Tuboro.
Full Name of Principal

ECT
Signature of Presiding Member

Helen Tuboro.
Signature of Principal

28-11-23
Date:

4/12/23.
Date:

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

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	7,877,481	6,946,319	8,138,813
Locally Raised Funds	3	45,288	48,760	141,705
Interest Income		8,680	-	21,543
Gain on Sale of Property, Plant and Equipment		-	-	435
Other Revenue		100,000	-	-
		<u>8,031,449</u>	<u>6,995,079</u>	<u>8,302,496</u>
Expenses				
Locally Raised Funds	3	53,792	111,700	54,076
Learning Resources	4	4,989,441	4,391,490	4,599,478
Administration	5	1,047,255	476,466	775,657
Finance		1,669	1,519	3,240
Property	6	1,803,430	2,034,398	2,060,235
Depreciation	10	362,866	321,711	398,502
Loss on Disposal of Property, Plant and Equipment		-	-	2,944
		<u>8,258,453</u>	<u>7,337,284</u>	<u>7,894,132</u>
Net Surplus / (Deficit) for the year		(227,004)	(342,205)	408,364
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(227,004)</u>	<u>(342,205)</u>	<u>408,364</u>

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

Tarawera High School
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		4,094,550	3,678,813	3,684,309
Total comprehensive revenue and expense for the year		(227,004)	(342,205)	408,364
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		30,239	-	1,875
Equity at 31 December		3,897,785	3,336,608	4,094,548
Retained Earnings		3,897,785	3,336,608	4,094,548
Equity at 31 December		3,897,785	3,336,608	4,094,548

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.

Tarawera High School
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,130,552	369,813	557,832
Accounts Receivable	8	377,784	238,494	298,270
GST Receivable		27,645	24,614	23,424
Prepayments		2,988	2,259	2,878
Investments	9	635,569	-	1,086,652
		2,174,538	635,180	1,969,056
Current Liabilities				
Accounts Payable	11	423,558	330,334	352,446
Revenue Received in Advance	12	122,993	64,338	46,068
Provision for Cyclical Maintenance	13	-	31,435	61,067
Finance Lease Liability	14	18,572	35,950	30,378
Funds held for Capital Works Projects	15	351,480	-	62,954
		916,603	462,057	552,913
Working Capital Surplus/(Deficit)		1,257,935	173,123	1,416,143
Non-current Assets				
Property, Plant and Equipment	10	2,793,153	3,193,949	2,685,822
		2,793,153	3,193,949	2,685,822
Non-current Liabilities				
Provision for Cyclical Maintenance	13	103,899	-	2,428
Finance Lease Liability	14	49,404	30,464	4,989
		153,303	30,464	7,417
Net Assets		3,897,785	3,336,608	4,094,548
Equity		3,897,785	3,336,608	4,094,548

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

Tarawera High School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,439,687	2,118,630	2,792,937
Locally Raised Funds		161,385	7,500	111,565
Goods and Services Tax (net)		(4,221)	-	1,190
Payments to Employees		(1,189,321)	(1,015,529)	(946,650)
Payments to Suppliers		(1,193,827)	(978,580)	(1,241,009)
Interest Paid		(1,669)	(1,519)	(3,240)
Interest Received		8,680	-	21,543
Net cash from/(to) Operating Activities		220,714	130,502	736,336
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	435
Purchase of Property Plant & Equipment (and Intangibles)		(389,555)	(684,500)	(449,145)
Purchase of Investments		(302,357)	-	(762,278)
Proceeds from Sale of Investments		753,440	-	20,000
Net cash from/(to) Investing Activities		61,528	(684,500)	(1,190,988)
Cash flows from Financing Activities				
Furniture and Equipment Grant		30,239	-	1,875
Finance Lease Payments		(24,722)	(39,713)	(27,598)
Funds Administered on Behalf of Third Parties		284,961	-	74,683
Net cash from/(to) Financing Activities		290,478	(39,713)	48,960
Net increase/(decrease) in cash and cash equivalents		572,720	(593,711)	(405,692)
Cash and cash equivalents at the beginning of the year	7	557,832	963,524	963,524
Cash and cash equivalents at the end of the year	7	1,130,552	369,813	557,832

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

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

Tarawera High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Library Resources	12.5% 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

s) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

t) Borrowings

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

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,643,103	1,559,533	1,632,170
Teachers' Salaries Grants	3,604,238	3,140,591	3,522,948
Use of Land and Buildings Grants	1,354,958	1,687,098	1,740,676
Other MoE Grants	1,161,765	515,243	1,150,354
Other Government Grants	113,417	43,854	92,665
	7,877,481	6,946,319	8,138,813

The school has opted in to the donations scheme for this year. Total amount received was \$65,100.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	1,270	-	-
Fees for Extra Curricular Activities	15,390	32,750	28,288
Trading	1,716	1,000	1,209
Fundraising & Community Grants	22,632	-	101,476
Other Revenue	3,695	15,000	10,732
School House	585	10	-
	45,288	48,760	141,705
Expenses			
Extra Curricular Activities Costs	42,958	104,600	52,724
Trading	1,089	5,000	502
Fundraising & Community Grant Costs	8,346	-	-
School House	1,399	2,100	850
	53,792	111,700	54,076
<i>Surplus/(Deficit) for the year Locally raised funds</i>	(8,504)	(62,940)	87,629

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	538,220	574,066	429,612
Library Resources	1,595	2,200	1,556
Employee Benefits - Salaries	4,376,915	3,720,820	4,123,175
Staff Development	18,638	33,000	23,058
Star	17,160	-	-
Attendance Service	36,913	61,404	22,077
	4,989,441	4,391,490	4,599,478

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,559	6,972	6,972
Board Fees	6,900	9,200	6,000
Board Expenses	17,028	20,100	19,900
Communication	13,806	17,000	13,277
Consumables	33,405	29,800	30,136
Other	226,395	61,950	48,830
Employee Benefits - Salaries	239,913	275,300	238,427
Insurance	27,316	29,500	21,449
Service Providers, Contractors and Consultancy	26,844	26,644	24,734
Healthy School Lunch Programme	447,089	-	365,932
	<u>1,047,255</u>	<u>476,466</u>	<u>775,657</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	16,504	24,000	22,651
Cyclical Maintenance Provision	40,404	10,000	9,388
Grounds	100,618	24,000	14,591
Heat, Light and Water	64,725	63,000	61,392
Rates	39	300	147
Repairs and Maintenance	54,310	61,000	40,135
Use of Land and Buildings	1,354,958	1,687,098	1,740,676
Security	592	5,000	1,554
Employee Benefits - Salaries	171,280	160,000	169,701
	<u>1,803,430</u>	<u>2,034,398</u>	<u>2,060,235</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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	1,130,552	369,813	557,832
Cash and cash equivalents for Statement of Cash Flows	<u>1,130,552</u>	<u>369,813</u>	<u>557,832</u>

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

Of the \$1,130,552 Cash and Cash Equivalents \$384,323 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	49,435	1,422	332
Receivables from the Ministry of Education	12,548	-	12,107
Banking Staffing Underuse	5,475	5,998	-
Teacher Salaries Grant Receivable	310,326	231,074	285,831
	<u>377,784</u>	<u>238,494</u>	<u>298,270</u>
Receivables from Exchange Transactions	67,458	1,422	12,439
Receivables from Non-Exchange Transactions	310,326	237,072	285,831
	<u>377,784</u>	<u>238,494</u>	<u>298,270</u>

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	635,569	-	1,086,652
Total Investments	<u>635,569</u>	<u>-</u>	<u>1,086,652</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	1,828,128	191,858	-	-	(99,523)	1,920,463
Furniture and Equipment	643,824	99,400	-	-	(140,473)	602,751
Information and Communication Technolog	107,693	75,913	-	-	(56,891)	126,715
Motor Vehicles	54,251	34,245	-	-	(28,381)	60,115
Textbooks	767	-	-	-	(192)	575
Leased Assets	33,320	68,486	-	-	(34,947)	66,859
Library Resources	17,839	295	-	-	(2,459)	15,675
Balance at 31 December 2021	<u>2,685,822</u>	<u>470,197</u>	<u>-</u>	<u>-</u>	<u>(362,866)</u>	<u>2,793,153</u>

The net carrying value of equipment held under a finance lease is \$66,859 (2020: \$33,320)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	2,373,891	(453,428)	1,920,463	2,182,032	(353,904)	1,828,128
Furniture and Equipment	1,905,637	(1,302,886)	602,751	1,806,239	(1,162,415)	643,824
Information and Communication Technolog	988,233	(861,518)	126,715	912,321	(804,628)	107,693
Motor Vehicles	312,957	(252,842)	60,115	278,712	(224,461)	54,251
Textbooks	983	(408)	575	983	(216)	767
Leased Assets	169,447	(102,588)	66,859	100,961	(67,641)	33,320
Library Resources	72,581	(56,906)	15,675	72,285	(54,446)	17,839
Balance at 31 December	5,823,729	(3,030,576)	2,793,153	5,353,533	(2,667,711)	2,685,822

11. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	101,322	83,711	41,822
Accruals	6,309	6,769	13,741
Employee Entitlements - Salaries	310,326	231,074	285,831
Employee Entitlements - Leave Accrual	5,601	8,780	11,052
	423,558	330,334	352,446
Payables for Exchange Transactions	423,558	330,334	352,446
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	423,558	330,334	352,446

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Income in Advance	109,068	64,338	33,108
Ministry of Education Grants in Advance	13,925	-	12,960
	122,993	64,338	46,068

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	63,495	21,435	73,113
Increase to the Provision During the Year	20,781	10,000	9,388
Adjustment to the Provision	19,623	-	-
Use of the Provision During the Year	-	-	(19,006)
Provision at the End of the Year	103,899	31,435	63,495
Cyclical Maintenance - Current	-	31,435	61,067
Cyclical Maintenance - Term	103,899	-	2,428
	103,899	31,435	63,495

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	19,236	35,950	31,980
Later than One Year and no Later than Five Years	49,759	30,464	5,294
Future finance charges	(1,019)	-	(1,907)
	67,976	66,414	35,367
Represented by:			
Finance lease liability - Current	18,572	35,950	30,378
Finance lease liability - Term	49,404	30,464	4,989
	67,976	66,414	35,367

15. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Roofing	218380	(5,260)	-	(526)	-	(5,786)
Electrical & Fire Alarm Works	218381	29,274	-	(21,264)	-	8,010
Site: Irrigation to Playing Field	232503	(27,057)	-	-	-	(27,057)
Performing Arts Building	224375	65,997	323,929	(13,613)	-	376,313
Totals		62,954	323,929	(35,403)	-	351,480

Represented by:

Funds Held on Behalf of the Ministry of Education	384,323
Funds Due from the Ministry of Education	(32,843)
	351,480

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Roofing	218380	-	-	(5,260)	-	(5,260)
Electrical & Fire Alarm Works	218381	-	29,274	-	-	29,274
Site: Irrigation to Playing Field	232503	(24,380)	-	(2,677)	-	(27,057)
Performing Arts Building	224375	-	118,025	(52,028)	-	65,997
Totals		(24,380)	147,299	(59,965)	-	62,954

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	6,900	6,000
<i>Leadership Team</i>		
Remuneration	552,716	500,657
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	559,616	506,657

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (3 members) that met 2 and 2 times respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	160 - 170
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

	2021	2020
Remuneration \$000	FTE Number	FTE Number
100 - 110	6.00	3.00
110 - 120	3.00	3.00
120 - 130	1.00	-
	10.00	6.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

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

\$17,715 contract for the Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$5,786 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$32,966 contract for the Electrical & Fire Alarm Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$29,274 has been received of which \$21,264 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$99,770 contract for the Site: Irrigation to Playing Field as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$27,057 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$500,080 contract for the Performing Arts Building as agent for the Ministry of Education. This project is fully funded by the Ministry and \$441,954 has been received of which \$65,641 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020: nil)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	1,130,552	369,813	557,832
Receivables	377,784	238,494	298,270
Investments - Term Deposits	635,569	-	1,086,652
Total Financial assets measured at amortised cost	2,143,905	608,307	1,942,754

Financial liabilities measured at amortised cost

Payables	423,558	330,334	352,446
Finance Leases	67,976	66,414	35,367
Total Financial Liabilities Measured at Amortised Cost	491,534	396,748	387,813

22. Events After Balance Date

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

23. Comparatives

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

24. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

25. Safety at Work Act 2015

Following a tragic snorkelling incident in 2020, Worksafe determined that the School did not comply with the Safety at Work Act 2015. The Board have taken steps to ensure compliance going forward through an Enforceable Undertaking (an agreement between Worksafe and a duty holder made under the Health and Safety at Work Act 2015 (HSWA)).

Tarawera High School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Pari Maxwell	Presiding Member	Elected	Sep 2022
Helen Tuhoro	Principal		
Willie Mitai	Parent Representative	Elected	Sep 2022
Shakirra Thomas	Parent Representative	Elected	Sep 2022
Darrel Leaf	Parent Representative	Elected	Sep 2022
Melany Dowie	Parent Representative	Appointed	Sep 2022
Rachael Savage	Parent Representative	Co-opted	Sep 2022
Aaron Rangihika	Parent Representative	Co-opted	Sep 2022
Carol Dyer	Parent Representative	Co-opted	Sep 2022
Matt Sheaff	Staff Representative	Appointed	Sep 2022
Matariki Turuwhenua	Student Representative	Elected	Sep 2022

Tarawera High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$8,363 (excluding GST). The funding was spent on sporting endeavours.

TARAWERA HIGH SCHOOL

**ANALYSIS OF VARIANCE 2021
WHAT'S NEW IN 2022**

STRATEGIC GOAL

**TO INCREASE LITERACY AND NUMERACY LEVELS
ACROSS THE SCHOOL**



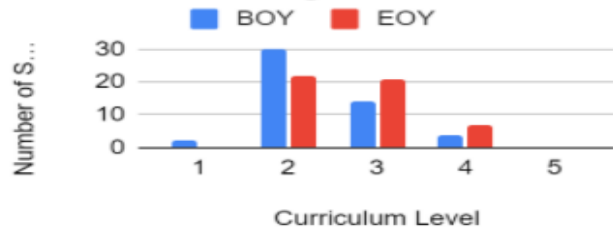
Reading/Writing/Math End of Year	Well Below	Below	At	Above
Year 7	3B or less	3P-3A	4B	4P+
Year 8	3P or less	3A-4B	4P-4A	5B+
Year 9	4B or less	4P-4A	5B	5P+
Year 10	4P or less	4A-5B	5P-5A	6+

E-Asstle

JUNIOR BEGINNING & END OF YEAR COMPARISON - YEAR 7

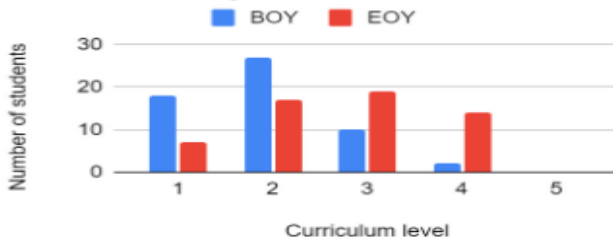
Reading

Year 7 Reading



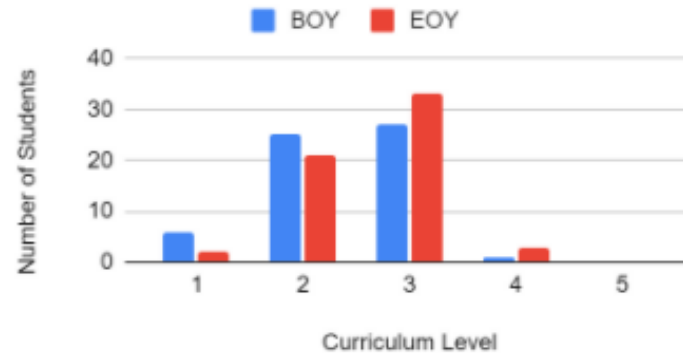
Writing

Year 7 Writing



Maths

Year 7 Maths



ACCELERATED PROGRESS - 2 OR MORE SUBLEVELS IN E-ASTTLE

2021 - YEAR 7 STUDENTS

	% of cohort showing accelerated progress	% of boys showing accelerated progress	% of Girls showing accelerated progress	% of students that were Maori that showed accelerated progress
Reading	24%	26%	22%	25%
Writing	63%	53%	76%	64%
Math	42%	45%	40%	42%

EOY E-AssTTle	Below / Well Below	At	Above
Reading	86%	6%	8%
Writing	75%	13%	12%
Maths	94%	6%	0%

EOY DATA

IDENTIFIED AT RISK STUDENTS - READING

Andrews	Poppy	Te Rire	Merceidez	Ryder	tangaroa
Bellas	Azahria	Tokari	Ginaleigh	Taylor	Gilbert
Brooking	Logic	Waitai	Zezipa	Whata-Tekira	Ani-Maraki
Carter-Smith	Natalee	Wright	James	Whetu	Zantarus
Gates-Paul	Soul	Fetoai	Maverick	Waiari	Mia
Karepa	Nation	Harrison	Bailey	Brophy	Brody-Lee
McDonnell	Emanuel	McManus	Patrick	Broughton-Peri	Harmony
Ngaheuhill	Tiara	Peri-Woods	Hiwi	Gates	Lincoln
Pakeha	Sativa-Lee	Pora	Tewi	Hohua	Keese
		Reha	Jay	Kinley	Ana

IDENTIFIED AT RISK STUDENTS - READING

Popata TeRiini	Repanga
Reeves	Liam
Tahana	Toni
Te Riini-Kumeroa	Rangiaohia
Goldsworthy	Jewels
Pakuria-Te Pou	Broadus
Main	Kaia

IDENTIFIED AT RISK STUDENTS - WRITING

Bellas	Azahria
Gates-Paul	Soul
Pakeha	Sativa-Lee
Reeves	Liam
Te Poono	Ocean
Whetu	Zantarus
Fetoai	Maverick
Leaf	Odin
Graham	Evah
Williams	Raimona

Broughton-Peri	Harmony
Gates	Lincoln
Goldsworthy	Jewels
Hohua	Keese
Karepa	Nation
Kinley	Ana
Pakuria-Te Pou	Broadus
Popata TeRiini	Repanga
TeKira	Katleen
Tokari	Ginaleigh

Waiari	Tarquinn
MacDonald	Tai
Rota	Jade-Lee
Henderson	Nick
Hoete	Juliyah
Matenga	Halo
Sim	Azalea

IDENTIFIED AT RISK STUDENTS - NUMERACY

Bellas	Azahria
Brophy	Brody-Lee
Curtis	Hiria
Galvin	Desire
Karepa	Nation
Lloyd	Patience
McDonnell	Emanual
Ngaheue-Hill	Tiara
Reneti-Hatcher	Luxton
TeKira	Katleen

Fetoai	Maverick
Ryder	Tangaroa
Tahana	Toni
Pakeha	Sativa-Lee
Te Poono	Ocean
Te Rire	Merceidez
Gates-Paul	Soul
Rota	Jade
Waitai	Zezima
Goldsworthy	Jewels

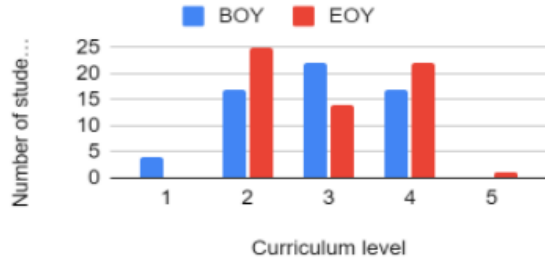
Graham	Evah
Kahukiwa	Atahiah
Pakuria-Te Pou	Broadus
Sim	Azalea
Wharerimu-Wilson	Neveisha
Whetu	Zantarus
Hohua	Keese
Temo	Ruby

ACCELERATED PROGRESS FOR THOSE IDENTIFIED AT THE START OF YEAR OF BEING AT RISK - YEAR 7

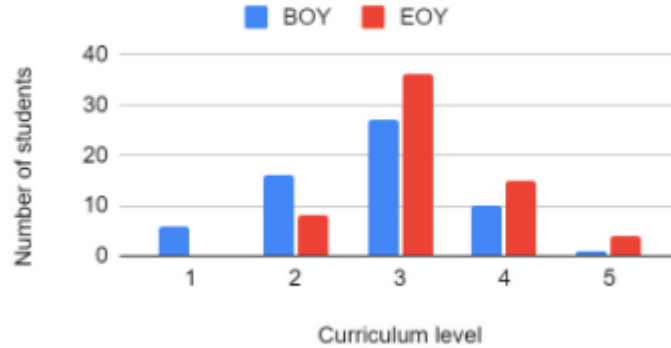
	% of at risk showing accelerated progress	% of Boys showing accelerated progress	% of Girls showing accelerated progress	% of students that were Maori that showed accelerated progress
Reading	31%	42%	25%	32%
Writing	70%	57%	85%	70%
Math	38%	42%	36%	38%

JUNIOR BEGINNING & END OF YEAR COMPARISON - YEAR 8

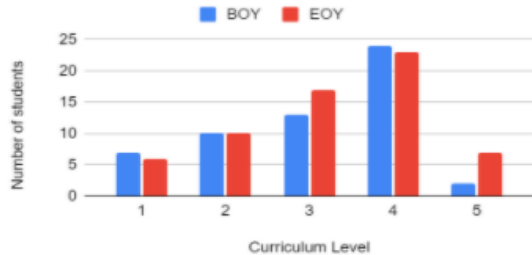
Year 8 Reading



Year 8 Math



Year 8 Writing



ACCELERATED PROGRESS - 2 OR MORE SUBLEVELS IN E-ASTTLE

2021 - YEAR 8 STUDENTS

	% of cohort showing accelerated progress	% of boys showing accelerated progress	% of Girls showing accelerated progress	% of Maori students that showed accelerated progress
Reading	27%	27%	28%	25%
Writing	29%	35%	21%	31%
Math	45%	49%	41%	45%

EOY E-ASSTLE	BELOW WELL BELOW	AT	ABOVE
READING	69%	29%	2%
WRITING	64%	25%	11%
MATHS	83%	13%	4%

EoY Data and analysis

IDENTIFIED AT RISK STUDENTS - READING

Popata Te Aomarama

Hurae Jezakiah

Dowie-Edwards Jezsiah

Hunter Libby

McFarlane-Reha Hurimoana

Paraone Malachi

Warner-Melligan Shylah-Marie

Carroll Kordell

Burrell Ngahere

Turei Koby

Cassidy Tyrone

Grainger Javian

IDENTIFIED AT RISK STUDENTS - WRITING

Popata Te Aomarama

Devine-Moses Tiqia

Blackett-Peri Nikkita

McFarlane-Reha Hurimoana

Burrell Ngahere

Warner-Melligan Shylah-Marie

Davidson Chevyford

Hurae Jezakiah

Paraone Patangata Teri

Broughton-Peri Nikora

Adlam Makawe

Cassidy Tyrone

Hiraka Judah

Reeves Lucas

Storey Kristy-Lee

Morehu Isaiah

IDENTIFIED AT RISK STUDENTS - NUMERACY

Davidson Chevyford
Flavell Ayla
Popata Te Aomarama
Hiraka Anthony
Taylor-Paul Mikaere
Bunting Eugene
Carroll Kordell
McGarvey Cedar
Savage-Morice Nikau
Savage-Sanson Ihaka

Thomas Kacia
Warner-Melligan Shylah-Marie
Aramona Jaydah
Burrell Ngahere
Hurae Jezakiah
McManus Pai
Paraone Malachi
Hunter Libby
Kay Ryan
Turei Koby

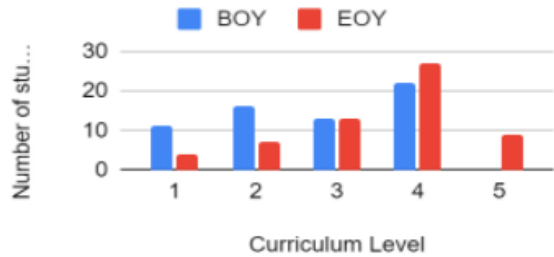
Adlam Makawe
Brown Daejshon
McFarlane-Reha Hurimoana
Broughton-Peri Nikora
Storey Kirsty-Lee
Grainger Javian
Cassidy Tyrone
Reeves Lucas

ACCELERATED PROGRESS FOR THOSE IDENTIFIED AT THE START OF YEAR OF BEING AT RISK

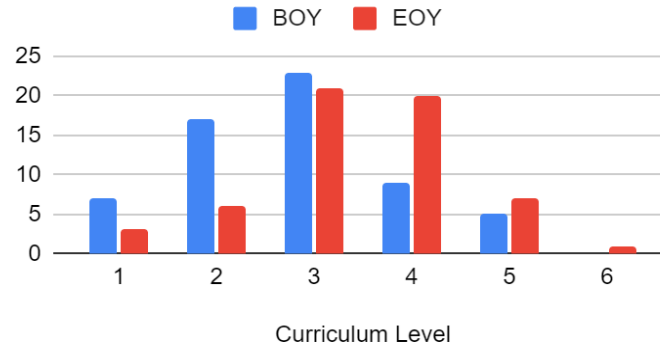
	% of at risk showing accelerated progress	% of boys showing accelerated progress	% of Girls showing accelerated progress	% of students that were Maori that showed accelerated progress
Reading	25%	38%	0%	25%
Writing	36%	29%	43%	36%
Math	52%	53%	50%	52%

JUNIOR BEGINNING & END OF YEAR COMPARISON - YEAR 9

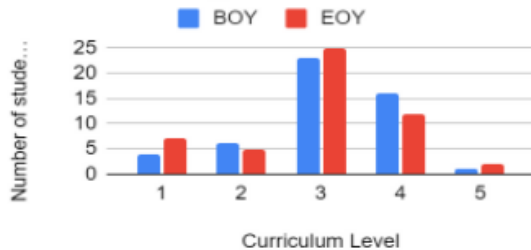
Year 9 Reading



Year 9 Math



Year 9 Writing



ACCELERATED PROGRESS - 2 OR MORE SUBLEVELS IN E-ASTTLE 2022 - YEAR 9 STUDENTS

	% of cohort showing accelerated progress	% of boys showing accelerated progress	% of Girls showing accelerated progress	% of Maori students that showed accelerated progress
Reading	60%	63%	57%	61%
Writing	32%	33%	31%	29%
Math	44%	35%	54%	48%

EOY E-ASSTLE	BELOW WELL BELOW	AT	ABOVE
READING	85%	8%	7%
WRITING	95%	5%	0%
MATHS	86%	10%	4%

EOY DATA AND ANALYSIS

IDENTIFIED AT RISK STUDENTS - READING

Montana Mafi

Rongomai Peters

Chassis-Haze Wineti

Rocky Matenga

Kenneth Paul

Rangi Atkins

Harmony Clark

Hare Takarangi-Tawhai

Pearl Blackwood-Hunia

Magenta Pomana

Te Atawhai Davidson

Alex Laing

IDENTIFIED AT RISK STUDENTS - WRITING

Homer Abante
Ryalah Rua
Hope Savage-Morice
Rongomai Peters
Marino Savage
Magenta Pomana
Kenneth Paul
Zephyr Ngaheu
Alonzo Fetoai
Te Kauri Poi
Matenga Kaipara

Kadence Gates
Te Atawhai Davidson
Taneisha Huta
Raiha Cassidy
Chassis-Haze Wineti
Marnique Pakuria-Rehe
Armani-Manaia Wihapi
Pearl Blackwood-Hunia
Tru Goldsworthy
Raiha Blackett-Peri

Taiarahia Andrew-Natana
Parata Manaia

IDENTIFIED AT RISK STUDENTS - NUMERACY

Kadence Gates	Pearl Blackwood-Hunia
Montana Mafi	Taiarahia Andrew-Natana
Hawaiiki Rangiaho	Alex Laing
Rongomai Peters	Jah Mikara-Watene
Raiha Blackett-Peri	Kenneth Paul
Ryalah Rua	Ransfield Hine
Hope Savage-Morice	
Hare Takarangi-Tawhai	
Daytona Mansell	
Armani-Manaia Wihapi	

ACCELERATED PROGRESS FOR THOSE IDENTIFIED AT THE START OF YEAR OF BEING AT RISK

	% of at risk showing accelerated progress	% of boys showing accelerated progress	% of Girls showing accelerated progress	% of students that were Maori that showed accelerated progress
Reading	50%	63%	25%	50%
Writing	44%	63%	40%	41%
Math	47%	33%	56%	47%

Junior Department Actions for 2022

- Elaborate and continue to use the Curriculum Progress Tool (PACT) to have accurate overall teacher judgements. This process will be carried over the year therefore will give us reliable data. Focus for this will be for Numeracy. PD to continue with Julie Luxton from Evaluation Associates. Year 7-9 will align their planning and learning to ensure we are focussing on the same LPF's at the same time to ensure consistency and support.
- In teams identify the target areas. Collaborate with strategies as to how we will improve outcomes for these areas in particular with urgency.
- Focus on Learning Focused relationships in a modern learning environment - mixed ability grouping and workshops. This is continuing in 2022 with a focus in the Year 7 and 8 area.
- Continue in Junior Department meetings to focus on target students and reflect on one core curriculum area per meeting which will rotate each meeting.
- Encourage more collaborative practice among teachers to share ideas and resources at meetings. This is especially inclusive of how the CPT tools are being used and planned for in teams. Sharing ideas and activities that relate to the differing LPF's.

- Continue with TJAC credits for Year 9 - aligned to NCEA Credits. A focus needs to be put into the JAA reviewing tracking and KAMAR systems to ensure smooth updating to staff.
- Create an At Risk register in collaboration with each teaching team and the LSC for 2022 which will be based on overall teacher judgements from 2021. This is for the students who are at risk of slipping behind.
- Have Numicon implemented into both Year 7 and 8 cohorts to help improve math levels and acceleration. This programme is very hands on therefore should help with understanding of mathematical concepts. Due to covid and other PD focus this year staff felt there was not much time to have this as a focus area. Staff have had PD on this, this year and are willing to implement it into their programmes next year with support from the JAA.

YEAR 10

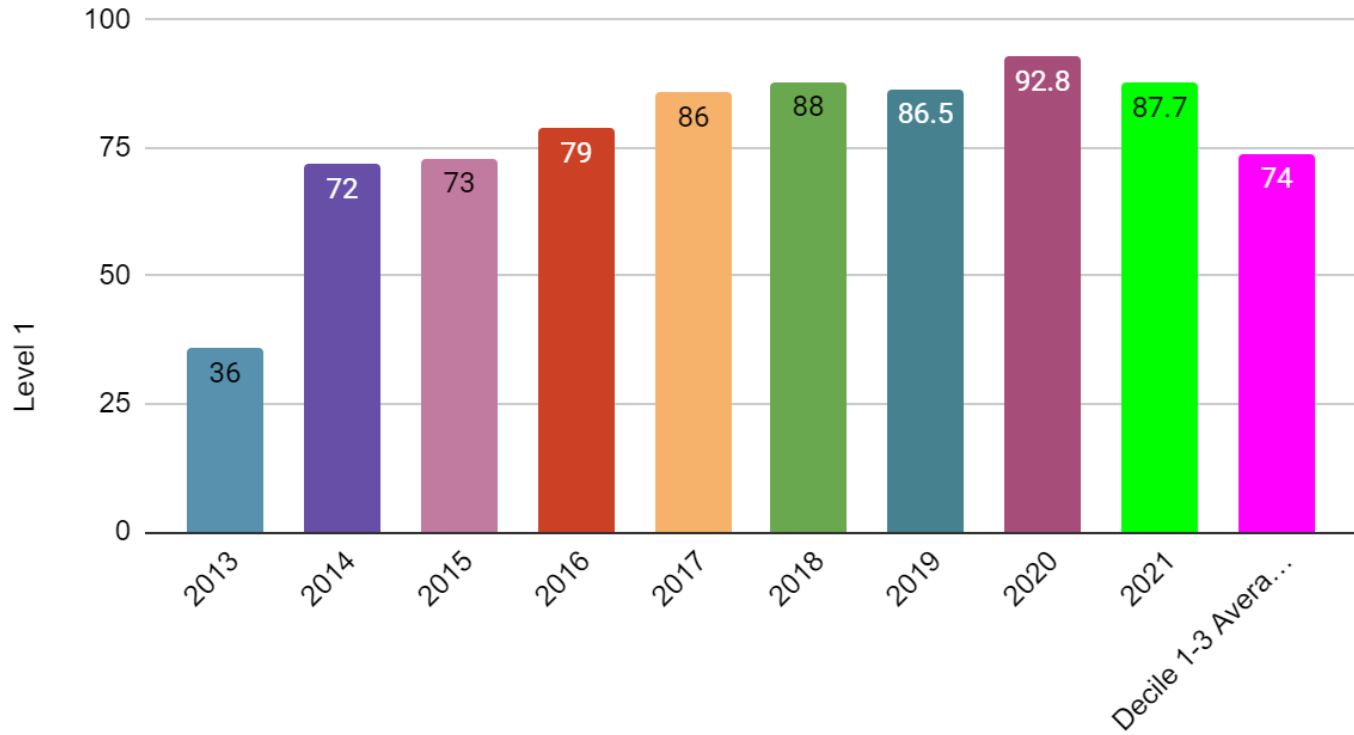
	LEVEL 2		LEVEL 3		LEVEL 4		LEVEL 5	
	MT	EOY	MT	EOY	MT	EOY	MT	EOY
LITERACY								
NUMERACY								

ACADEMIC ACHIEVEMENT 2014-2021 - ENROLMENT BASED

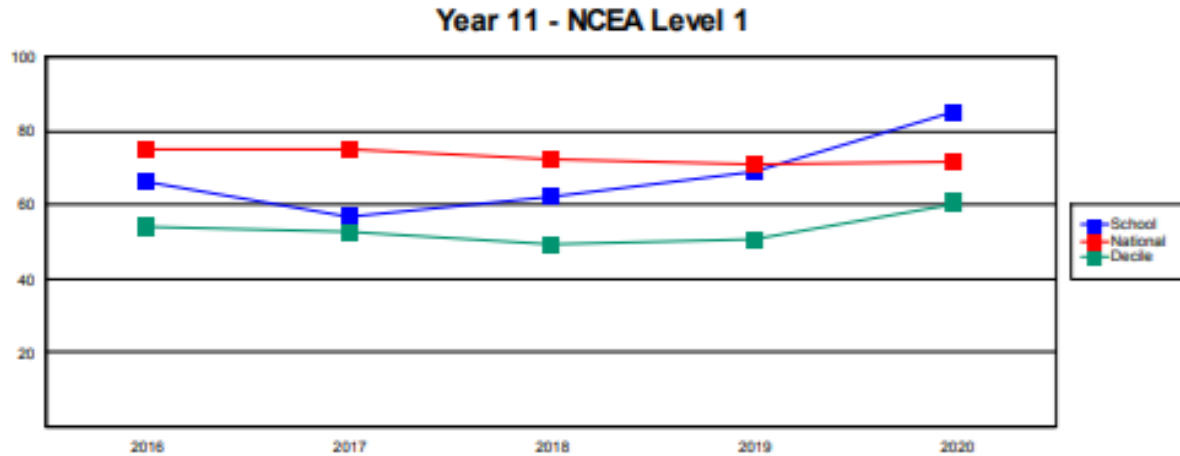
ACADEMIC	YEAR 11	YEAR 12	YEAR 13	YEAR 13
YEAR	NCEA L1	NCEA L2	NCEA L3	UE
2014	58.7	66.0	59.5	24.3
2015	60.9	60.0	49.0	6.1
2016	66.2	72.0	56.0	20.0
2017	57.6	72.5	32.6	9.3
2018	60.5	64.6	63.9	22.2
2019	71.4	65.6	75.6	19.5
2020	85.2	83.9	71.1	26.3
2021	74.5	73.4	81.5	
Decile 1-3	61.7	71.7	65.3	30.3

YEAR 11- NCEA LEVEL 1- PARTICIPATION

Level 1 vs

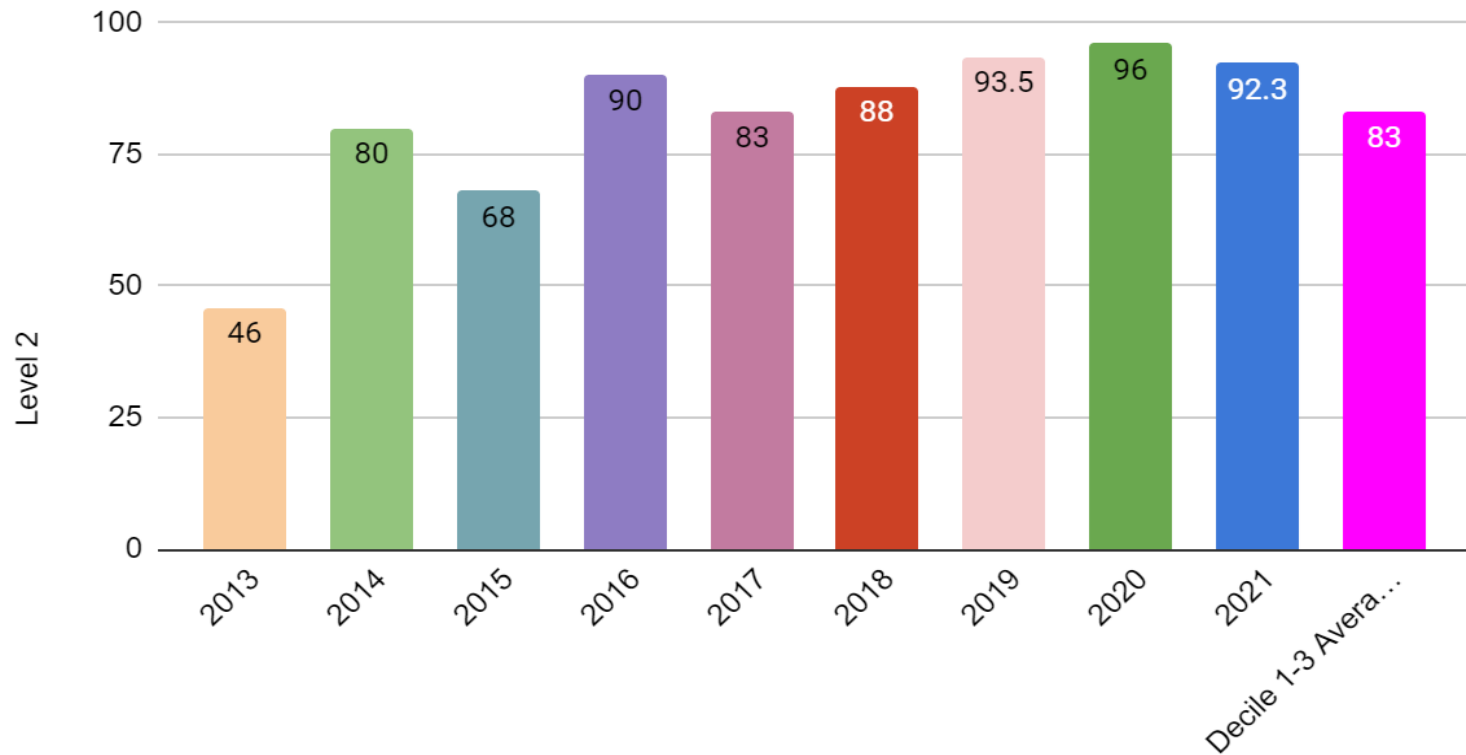


YEAR 11 - ENROLMENT BASED



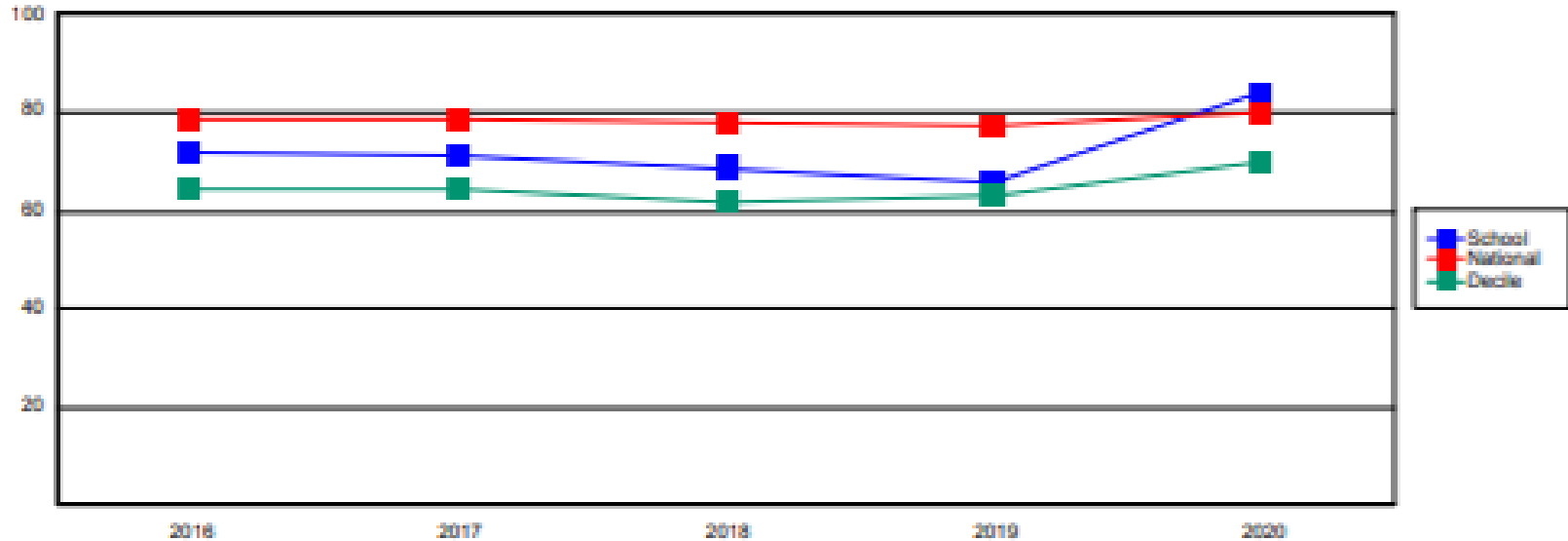
YEAR 12 - NCEA LEVEL 2 - PARTICIPATION

Level 2 vs



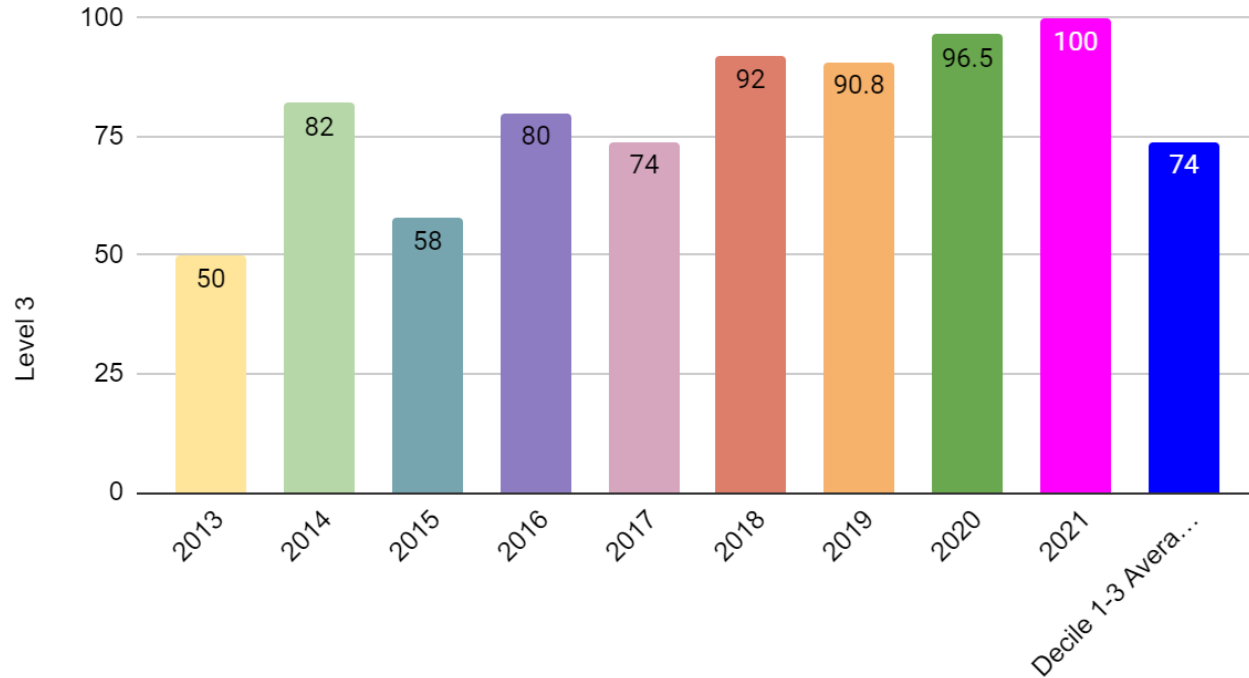
YEAR 12 - ENROLMENT BASED

Year 12 - NCEA Level 2



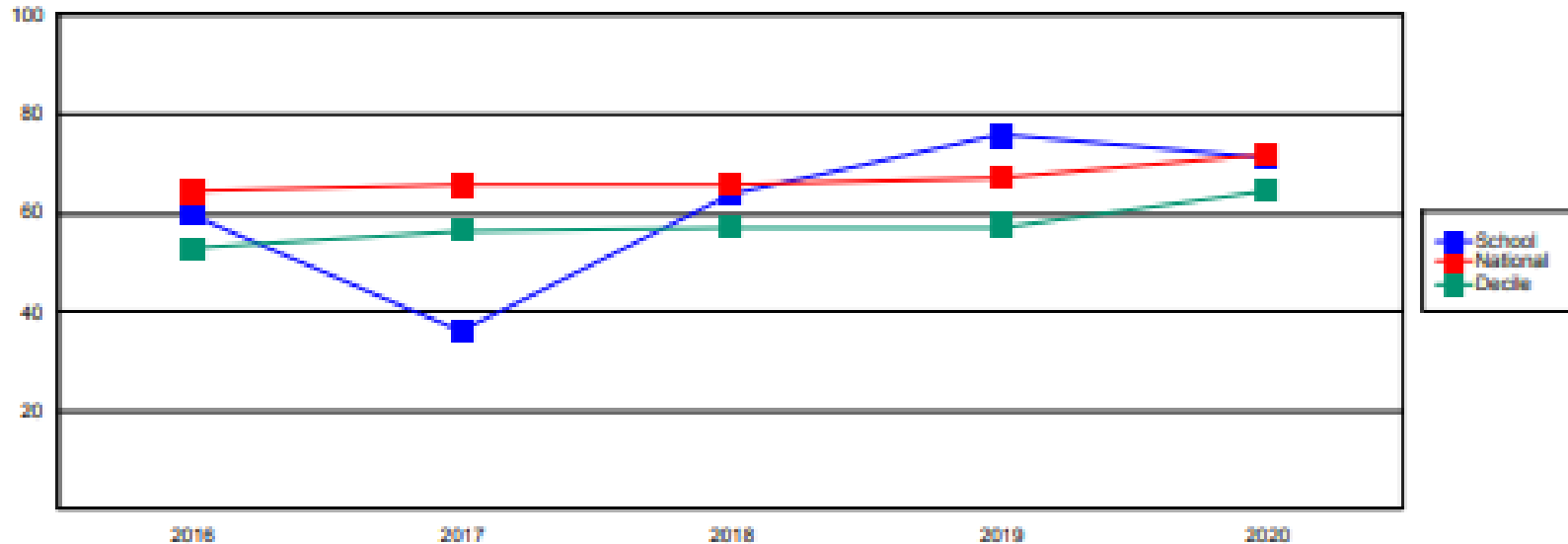
YEAR 13 - NCEA LEVEL 3 - PARTICIPATION

Level 3 vs



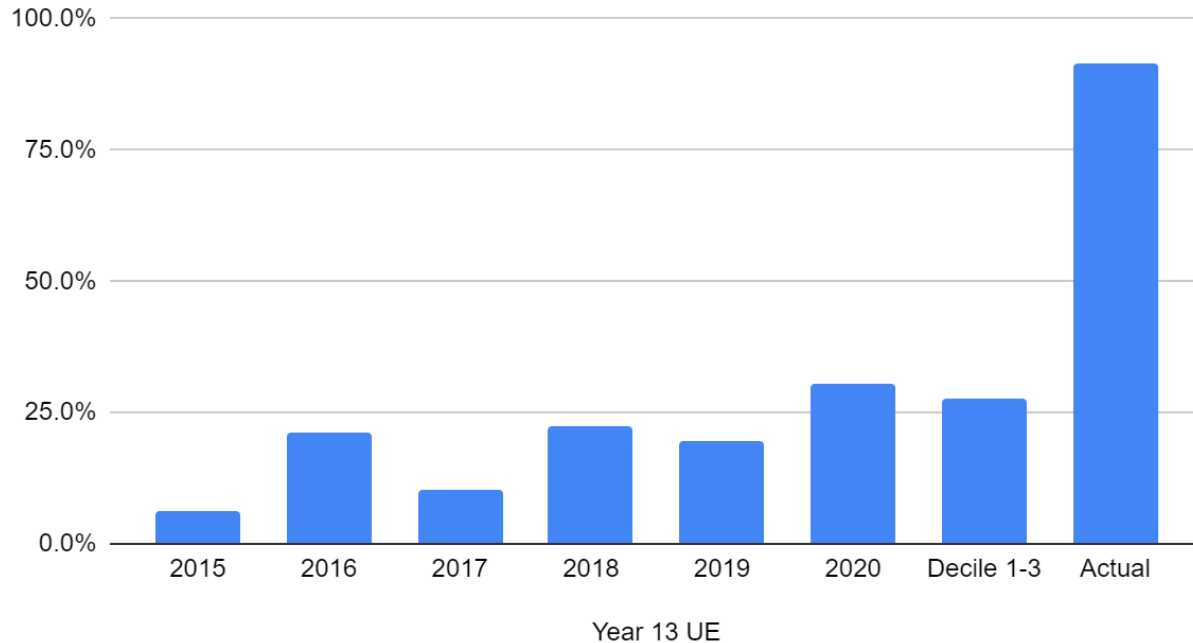
YEAR 13 - ENROLMENT BASED

Year 13 - NCEA Level 3



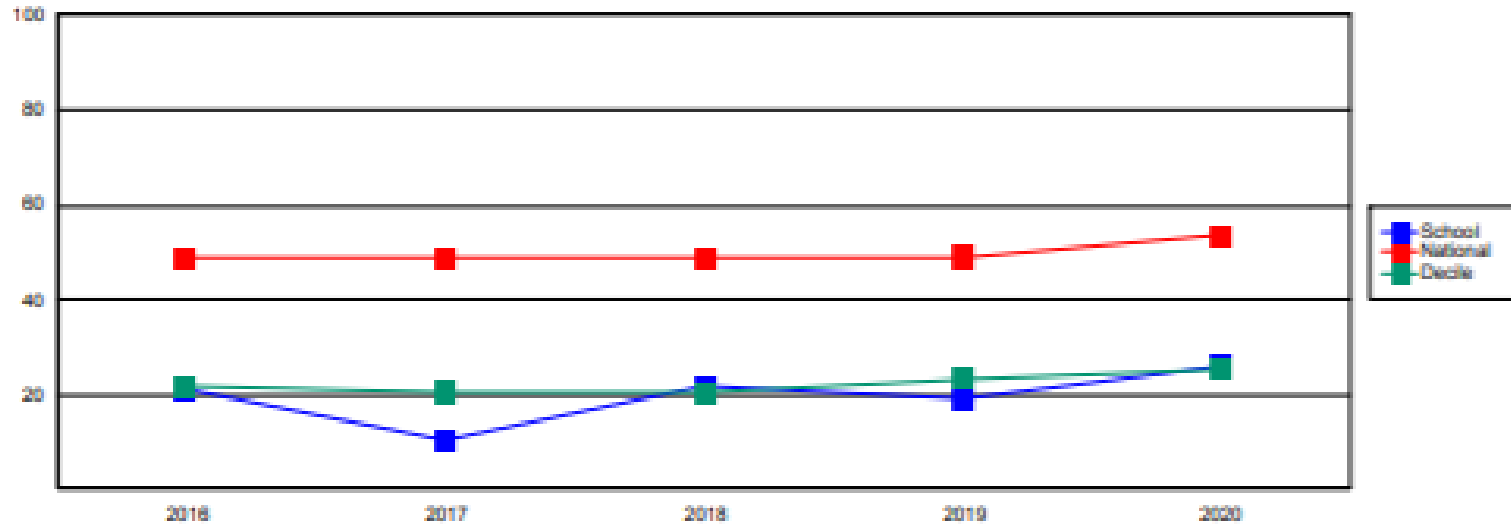
YEAR 13 - UNIVERSITY ENTRY (TO BE UPDATED)

vs Year 13 UE



UE - ENTRY - ENROLMENT BASED

Year 13 - University Entrance



LEVEL 1 LITERACY AND NUMERACY

	2016	2017	2018	2019	2020	2021	DECILE (1-3)	NATIONA L
LITERACY	78.5	65.9	63.5	77.6	85.2	90%		
NUMERACY	81.5	69.3	71.6	77.6	85.2	90%		

2021 TARGETS

By 2022 to raise school-wide literacy & numeracy levels, by identifying at risk groups within years 7-11.

Actual(EOY - identified at risk showing accelerated learning)

Reading - Yr 7 - 31%, Yr 8 - 25%, Year 9 - 50%

Writing - Yr 7 - 70%, Yr 8 - 36%, Year 9 - 44%

Maths - Yr 7 - 38%, Yr 8 - 52%, Year 9 - 47%

Actual(EOY - showing accelerated learning)

- Reading - Yr 7 - 24%, Yr 8 - 27%, Year 9 - 60%

- Writing - Yr 7 - 63%, Yr 8 - 29%, Year 9 - 32%

- Maths - Yr 7 - 42%, Yr 8 - 45%, Year 9 - 44%

SENIOR ACHIEVEMENT

- Course Endorsements
- Certificate Endorsement

	Year 11	Year 12	Year 13
Excellence			Orlando Koia
Merit	Trizhana Wade		Opal-Jae Herbert

2021 TARGETS

Reason for Variance

- Disrupted year due to pandemic
- Overall accelerated progress was made on average between 37% reading, 41% Writing and 44% Mathematics.
- NCEA Level 1 Literacy and Numeracy is above national and equivalent decile achievement. (Participation) (tbc for enrolled)

2020 TARGETS

- **By 2022 embed TJAC (Tarawera Junior Achievement Certificate) in both Year 9 & 10**

Actual

Year 9 - Achieved - Merit - 15 Excellence - 2
Year 10 - Achieved - Merit - Excellence

Reason for Variance

- Disrupted year due to pandemic
- Teachers developing their knowledge and skill in developing and designing standardised assessment tasks with NAME
- A need to review assessment tasks, align with curriculum levels and ensure we are teaching to excellence
- Still a challenge to extract the data from KAMAR, which limits the number of times it is updated to students.

2021 TARGETS

- **By 2022 school-wide career education programme embedded into school curriculum.**

Actual

- Draft programme trialled, year teams need to review and amend programme to meet their needs.
- Time allocated was disrupted

Reason for Variance

- Disrupted year due to pandemic
- Mymahi not provided enough timetabled time, to ensure consistent student tracking
- Career Advisor upskilling in mymahi delivery

2020 TARGETS

- **By 2022 to embed digital technologies into our curriculum.**

Actual

- Taught in block week and within timetabled junior classes.
- Some challenges in term 4 with access to devices.
- Teacher in Charge was identified (Matt Sheaff)
- Analysis completed of curriculum coverage

Reason for Variance

- Disrupted year due to pandemic
- Curriculum area continues to be resourced and developed

NEXT STEPS

All teachers

- Quality Teaching and Learning
- Continually reflective of your own practice – review 2021 outcomes and adapt programmes/content/standards/resources appropriately.
- Student centred curriculum (ALEC)
- Lesson / Day Planning – range of differentiated activities and outcomes.
- Learning Intentions and Success Criteria
- Development of TJAC credits –year 9 & 10
- Follow up promptly for students of concern
- Access to relevant Professional Learning both internally and externally.
- Munchi time to proactively monitor and support

- Mymahi time, is timetabled time which requires planning
- Proactively monitor and support student learning and achievement.
- Student centred timetable
- Monitor at risk students
- All senior teachers to take responsibility for timely achievement and tracking - part of every department meeting to monitor where courses are up to are you on track, what strategies are working, share successes and concerns.
- Act promptly when students are falling behind.



2022 TARGETS

Strategic Goal 1

WHAT'S HAPPENING IN 2022 ?

- ★ My mahi time - Tuesday & Thursday
- ★ All rotation and option lines currently have 4 subjects in them.
- ★ New Level 1 courses
 - Social Sciences
 - Digital Technologies
- ★ Year 9 & 10 - Tarawera Junior Achievement Certificate - to continue, some good successes in 2021, with a number of students being acknowledged for their learning. Need to ensure all assessments enable excellence and is taught to excellence.
- ★ A number of students are beginning year 11 with between 3 and 12 credits https://drive.google.com/file/d/16cyZ5KXzWyWE3819Ar_TqfWx3xIA_YnV/view

- ★ Year 10 - taught in whānau classes for core subjects
- ★ Senior students starting year with significant credits
Year 11 - Year 12 Year 13
- ★ All markbooks to be setup with school-based assessments on KAMAR by end of February. Instructions with Curriculum Leaders. All assessments must be offered at Year 9 & 10 - Not Achieved, Achieved, Merit and Excellence (NAME, with appropriate course outlines and marking schedules, linked to curriculum levels, shared with students. All assessments to be entered on KAMAR. Consider where evidence can be gathered for NCEA and where credits can be offered.

WHAT'S HAPPENING IN 2022 ?

- ★ Seniors - all teachers must contribute a minimum of 12 credits. It is not sustainable for students to achieve minimal credits in one or more subjects. IEP's need to be offered to meet the individual students.
- ★ Senior subject changes made by Antony, Matt or Julie only. **Do not accept anyone in your class that is not on your KAMAR role.**
- ★ BLOCK weeks there will be two in 2022
 - Term 2 - week 9
 - Term 3 - Week 9
 - Dan Wallwork is TiC of BLOCK Weeks
- ★ Covid Preparation - Vaccine Passes

MEETING FORMATS

- All meetings to have an agenda and all outcomes and actions to be documented. Generic format to be used and placed in appropriate shared drive.
- [Team Meeting Agenda Master](#)
- [Curriculum Leaders Agenda Master](#)
- [Department Meeting Agenda Master](#)
- Curriculum Review Committee - to be established 2022

MyMahi

Free web app at mymahi.co.nz students log in with school e-mail address, access to timetable, assessment results and daily notices. PLD provided

- Maxine Kaipara - To lead Mymahi PLD and the [school-wide career programme.](#) - Year Teams need to review their own programme.

PLD2022

Linked to Strategic Goals - [Term 1 Plan](#) (tbc)

Planned PLD supporting our PCT 1 teachers and new staff where appropriate.

Contracts

Evaluation Associates - Julie Luxton - PACT / Numeracy

Evaluation Associates - Julie Luxton and Amy Chakif

Learning Focused Relationships in a Innovative Learning Space

[Start of Year](#)

Independent Auditor's Report

To the Readers of Tarawera High School's Financial Statements

For the Year Ended 31 December 2021

The Auditor-General is the auditor of Tarawera High School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) 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 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 4 December 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 page 1 and pages 20 to 70, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand