

TARAWERA HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 661

Principal: Helen Tuhoro

School Address: 120 River Road

School Postal Address: P O Box 12, Kawerau, 3169

School Phone: 07 323 6553

School Email: tracy.morrison@tarawera.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TARAWERA HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Tarawera High School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Ebony Crystal grave Tipene
Full Name of Presiding Member

Marissa Maria Letty Peters
Full Name of Principal

apj
Signature of Presiding Member

[Signature]
Signature of Principal

27/2/24
Date:

27/02/2024
Date:

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	8,225,309	7,497,203	7,877,481
Locally Raised Funds	3	351,273	8,000	45,288
Interest Income		17,437	15,000	8,680
Other Revenue		-	-	100,000
		<u>8,594,019</u>	<u>7,520,203</u>	<u>8,031,449</u>
Expenses				
Locally Raised Funds	3	37,627	55,050	53,792
Learning Resources	4	5,228,762	5,134,293	5,352,307
Administration	5	1,010,045	516,774	1,047,255
Finance		3,299	4,000	1,669
Property	6	1,773,366	2,117,176	1,803,430
Loss on Disposal of Property, Plant and Equipment		241	-	-
		<u>8,053,340</u>	<u>7,827,293</u>	<u>8,258,453</u>
Net Surplus / (Deficit) for the year		540,679	(307,090)	(227,004)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>540,679</u></u>	<u><u>(307,090)</u></u>	<u><u>(227,004)</u></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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		3,897,785	3,659,720	4,094,550
Total comprehensive revenue and expense for the year		540,679	(307,090)	(227,004)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	30,239
Equity at 31 December		4,438,464	3,352,630	3,897,785
Accumulated comprehensive revenue and expense		4,438,464	3,352,630	3,897,785
Equity at 31 December		4,438,464	3,352,630	3,897,785

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,065,899	913,502	1,130,552
Accounts Receivable	8	396,035	298,270	377,784
GST Receivable		73,924	23,424	27,645
Prepayments		2,808	2,878	2,988
Investments	9	892,699	-	635,569
Funds Receivable for Capital Works Projects	15	82,539	-	32,843
		2,513,904	1,238,074	2,207,381
Current Liabilities				
Accounts Payable	11	494,457	352,446	423,558
Revenue Received in Advance	12	27,237	46,068	122,993
Provision for Cyclical Maintenance	13	-	42,021	-
Finance Lease Liability	14	28,642	30,378	18,572
Funds held for Capital Works Projects	15	11,297	-	384,323
		561,633	470,913	949,446
Working Capital Surplus/(Deficit)		1,952,271	767,161	1,257,935
Non-current Assets				
Property, Plant and Equipment	10	2,586,502	2,590,458	2,793,153
Work in Progress		75,572	-	-
		2,662,074	2,590,458	2,793,153
Non-current Liabilities				
Provision for Cyclical Maintenance	13	124,676	-	103,899
Finance Lease Liability	14	51,205	4,989	49,404
		175,881	4,989	153,303
Net Assets		4,438,464	3,352,630	3,897,785
Equity		4,438,464	3,352,630	3,897,785

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 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		2,516,583	2,233,579	2,439,687
Locally Raised Funds		267,147	7,500	161,385
Goods and Services Tax (net)		(45,418)	-	(4,221)
Payments to Employees		(1,151,874)	(1,065,736)	(1,189,321)
Payments to Suppliers		(901,830)	(600,262)	(1,193,827)
Interest Paid		(3,299)	(4,000)	(1,669)
Interest Received		17,437	15,000	8,680
Net cash from/(to) Operating Activities		698,746	586,081	220,714
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		261	-	-
Purchase of Property Plant & Equipment (and Intangibles)	12	(192,206)	(186,100)	(389,555)
Purchase of Investments		(892,699)	-	(302,357)
Proceeds from Sale of Investments		635,569	-	753,440
Net cash from/(to) Investing Activities		(449,075)	(186,100)	61,528
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	30,239
Finance Lease Payments		(21,171)	(44,311)	(24,722)
Funds Administered on Behalf of Third Parties		(293,153)	-	284,961
Net cash from/(to) Financing Activities		(314,324)	(44,311)	290,478
Net increase/(decrease) in cash and cash equivalents		(64,653)	355,670	572,720
Cash and cash equivalents at the beginning of the year	7	1,130,552	557,832	557,832
Cash and cash equivalents at the end of the year	7	1,065,899	913,502	1,130,552

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and

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 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. 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 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,990,503	2,129,179	2,804,868
Teachers' Salaries Grants	3,676,145	3,522,948	3,604,238
Use of Land and Buildings Grants	1,432,302	1,740,676	1,354,958
Other Government Grants	126,359	104,400	113,417
	8,225,309	7,497,203	7,877,481

The school has opted in to the donations scheme for this year. Total amount received was \$62,850.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	12,707	-	1,270
Fees for Extra Curricular Activities	63,305	7,500	15,390
Trading	583	-	1,716
Fundraising & Community Grants	252,717	-	22,632
Other Revenue	21,961	-	3,695
School House	-	500	585
	351,273	8,000	45,288
Expenses			
Extra Curricular Activities Costs	45,673	53,050	42,958
Trading	-	-	1,089
Fundraising & Community Grant Costs	(8,181)	-	8,346
School House	135	2,000	1,399
	37,627	55,050	53,792
<i>Surplus/(Deficit) for the year Locally raised funds</i>	313,646	(47,050)	(8,504)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	454,723	545,557	538,220
Library Resources	2,196	2,470	1,595
Employee Benefits - Salaries	4,308,480	4,136,384	4,376,915
Staff Development	16,185	23,000	18,638
Depreciation	368,045	345,000	362,866
Star	-	-	17,160
Alternative Education	5,223	12,110	-
Attendance Service	61,841	62,500	36,913
Teen Parent Unit	12,069	7,272	-
	5,228,762	5,134,293	5,352,307

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,043	8,980	8,559
Board Fees	5,120	7,000	6,900
Board Expenses	14,198	21,800	17,028
Communication	9,864	15,000	13,806
Consumables	20,381	29,800	33,405
Other	87,648	106,250	226,395
Employee Benefits - Salaries	283,358	275,300	239,913
Insurance	19,793	26,000	27,316
Service Providers, Contractors and Consultancy	24,186	26,644	26,844
Healthy School Lunch Programme	537,454	-	447,089
	1,010,045	516,774	1,047,255

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,878	22,000	16,504
Cyclical Maintenance Provision	20,777	35,700	40,404
Grounds	15,642	17,500	100,618
Heat, Light and Water	65,772	64,000	64,725
Rates	202	300	39
Repairs and Maintenance	79,040	58,000	54,310
Use of Land and Buildings	1,432,302	1,740,676	1,354,958
Security	549	2,000	592
Employee Benefits - Salaries	60,913	70,000	171,280
Consultancy And Contract Services	90,291	107,000	-
	1,773,366	2,117,176	1,803,430

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	1,065,899	913,502	1,130,552
Cash and cash equivalents for Statement of Cash Flows	1,065,899	913,502	1,130,552

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

Of the \$1,065,899 Cash and Cash Equivalents \$11,297 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	9,383	12,439	61,983
Receivables from the Ministry of Education	20,128	-	-
Banking Staffing Underuse	50,745	-	5,475
Teacher Salaries Grant Receivable	315,779	285,831	310,326
	<u>396,035</u>	<u>298,270</u>	<u>377,784</u>
Receivables from Exchange Transactions	9,383	12,439	61,983
Receivables from Non-Exchange Transactions	386,652	285,831	315,801
	<u>396,035</u>	<u>298,270</u>	<u>377,784</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	892,699	-	635,569
Total Investments	<u>892,699</u>	<u>-</u>	<u>635,569</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	1,920,463	-	-	-	(102,638)	1,817,825
Furniture and Equipment	602,751	42,606	(501)	-	(135,244)	509,612
Information and Communication Technology	126,715	77,393	-	-	(69,663)	134,445
Motor Vehicles	60,115	-	-	-	(27,985)	32,130
Textbooks	575	-	-	-	(144)	431
Leased Assets	66,859	41,081	-	-	(30,026)	77,914
Library Resources	15,675	815	-	-	(2,345)	14,145
Balance at 31 December 2022	<u>2,793,153</u>	<u>161,895</u>	<u>(501)</u>	<u>-</u>	<u>(368,045)</u>	<u>2,586,502</u>

The net carrying value of equipment held under a finance lease is \$77,914 (2021: \$66,859)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	2,373,891	(556,066)	1,817,825	2,373,891	(453,428)	1,920,463
Furniture and Equipment	1,943,321	(1,433,709)	509,612	1,905,637	(1,302,886)	602,751
Information and Communication Technology	1,065,626	(931,181)	134,445	988,233	(861,518)	126,715
Motor Vehicles	312,957	(280,827)	32,130	312,957	(252,842)	60,115
Textbooks	983	(552)	431	983	(408)	575
Leased Assets	115,764	(37,850)	77,914	169,447	(102,588)	66,859
Library Resources	73,396	(59,251)	14,145	72,581	(56,906)	15,675
Balance at 31 December	5,885,938	(3,299,436)	2,586,502	5,823,729	(3,030,576)	2,793,153

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	165,506	41,822	101,322
Accruals	7,343	13,741	6,309
Employee Entitlements - Salaries	315,779	285,831	310,326
Employee Entitlements - Leave Accrual	5,829	11,052	5,601
	494,457	352,446	423,558
Payables for Exchange Transactions	494,457	352,446	423,558
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	494,457	352,446	423,558

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Income in Advance	27,237	33,108	109,068
Ministry of Education Grants in Advance	-	12,960	13,925
	27,237	46,068	122,993

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	103,899	6,321	63,495
Increase to the Provision During the Year	20,781	35,700	20,781
Other Adjustments	(4)	-	19,623
Provision at the End of the Year	124,676	42,021	103,899
Cyclical Maintenance - Current	-	42,021	-
Cyclical Maintenance - Non current	124,676	-	103,899
	124,676	42,021	103,899

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2026. This plan is based on the schools painting quotes.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	31,078	30,378	19,236
Later than One Year and no Later than Five Years	52,385	4,989	49,759
Future Finance Charges	(3,616)	-	(1,019)
	79,847	35,367	67,976

Represented by

Finance lease liability - Current	28,642	30,378	18,572
Finance lease liability - Non current	51,205	4,989	49,404
	79,847	35,367	67,976

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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roofing		218380	(5,786)	13,737	(10,154)	-	(2,203)
Electrical & Fire Alarm Works		218381	8,010	6,129	(9,434)	-	4,705
Plumbing & Drainage Works		232507	-	-	(21,369)	-	(21,369)
LED Lighting		232509	-	14,354	(15,980)	-	(1,626)
Site: Irrigation to Playing Field		232503	(27,057)	37,500	(3,851)	-	6,592
Performing Arts Building		224375	376,313	-	(425,419)	-	(49,106)
U Block Heat Pumps		232512	-	7,400	(7,400)	-	-
LSC Space Office		219796	-	45,100	(53,335)	-	(8,235)
Totals			351,480	124,220	(546,942)	-	(71,242)

Represented by:

Funds Held on Behalf of the Ministry of Education					11,297
Funds Receivable from the Ministry of Education					(82,539)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board 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 Receivable from the Ministry of Education					(32,843)

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 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.

17. Remuneration

Key management personnel compensation

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

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	5,120	6,900
<i>Leadership Team</i>		
Remuneration	512,003	552,716
Full-time equivalent members	3.89	4.00
Total key management personnel remuneration	517,123	559,616

There are 8 members of the Board excluding the Principal. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	6 - 7	5 - 6

Other Employees

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

	2022	2021
Remuneration	FTE Number	FTE Number
\$000		
100 - 110	5.00	6.00
110 - 120	2.00	3.00
120 - 130	1.00	1.00
	8.00	10.00

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

19. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

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

\$15,797 contract for the Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$13,737 has been received of which \$15,941 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 \$35,403 has been received of which \$30,698 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$216,063 contract for the Plumbing & Drainage Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$21,369 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$49,000 contract for the LED Lighting as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,354 has been received of which \$15,980 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$43,125 contract for the Site: Irrigation to Playing Field as agent for the Ministry of Education. This project is fully funded by the Ministry and \$37,500 has been received of which \$30,908 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 \$491,060 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$51,865 contract for the LSC Space Office as agent for the Ministry of Education. This project is fully funded by the Ministry and \$45,100 has been received of which \$53,335 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$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.

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	1,065,899	913,502	1,130,552
Receivables	396,035	298,270	377,784
Investments - Term Deposits	892,699	-	635,569
Total Financial assets measured at amortised cost	<u>2,354,633</u>	<u>1,211,772</u>	<u>2,143,905</u>

Financial liabilities measured at amortised cost

Payables	494,457	352,446	423,558
Finance Leases	79,847	35,367	67,976
Total Financial Liabilities Measured at Amortised Cost	<u>574,304</u>	<u>387,813</u>	<u>491,534</u>

22. Events After Balance Date

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

23. Comparatives

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

24. 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)).

Independent Auditor's Report

To the Readers of Tarawera High School's Financial Statements

For the Year Ended 31 December 2022

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

In our opinion the financial statements of the School:

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

Our audit was completed on 28 February 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, 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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, 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

Tarawera High School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Pari Maxwell	Presiding Member	Elected	Sep 2022
Shakirra Thomas	Presiding Member	Elected	Jun 2025
Helen Tuhoro	Principal	ex Officio	
Willie Mitai	Parent Representative	Elected	Sep 2022
Darrel Leaf	Parent Representative	Elected	Sep 2022
Melany Dowie	Parent Representative	Elected	Jun 2025
Rachael Savage	Parent Representative	Co-opted	Sep 2022
Aaron Rangihika	Parent Representative	Co-opted	Sep 2022
Carol Dyer	Parent Representative	Elected	Jun 2025
Nicky Nuku	Parent Representative	Elected	Jun 2025
Matt Sheaff	Staff Representative	Appointed	Jun 2025
Matariki Turuwhenua	Student Representative	Elected	Sep 2022
Kohen Wilkinson	Student Representative	Elected	Sep 2022

Tarawera High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$8,520 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tarawera High 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.

TARAWERA HIGH SCHOOL

**ANALYSIS OF VARIANCE 2022
WHAT'S NEW IN 2023**

STRATEGIC GOAL

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

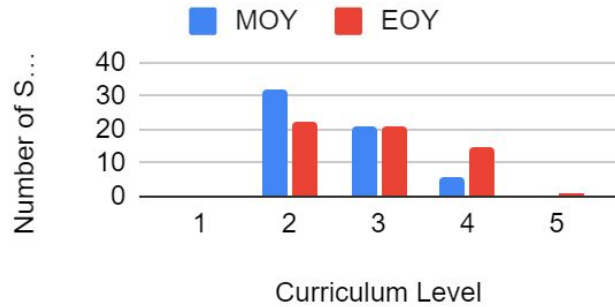
The data analysis shows progress from overall teacher judgement data made from the end of year 2021 to the end of year 2022. Year 7 data shows from the middle of year 2022 to end of year 2022. The data demonstrates progress made (1 sub level or more).

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+

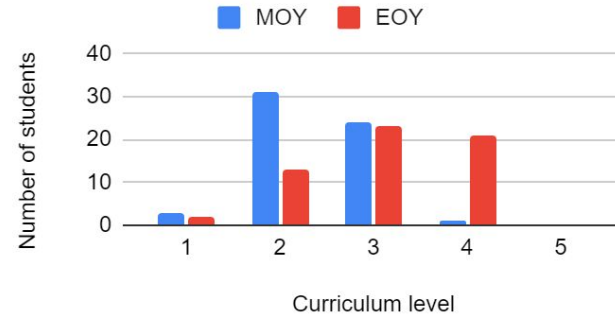
Overall Teacher Judgements

JUNIOR MIDDLE & END OF YEAR COMPARISON - YEAR 7

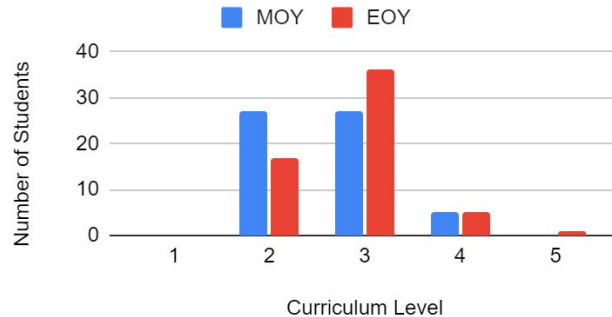
Year 7 Reading



Year 7 Writing



Year 7 Maths



PROGRESS - 1 OR MORE SUBLEVELS IN OTJ'S

2022 - YEAR 7 STUDENTS

	% of cohort showing progress	% of boys showing progress	% of Girls showing progress	% of students that were Maori that showed progress
Reading	69%	65%	74%	71%
Writing	93%	97%	89%	80%
Math	59%	63%	56%	65%

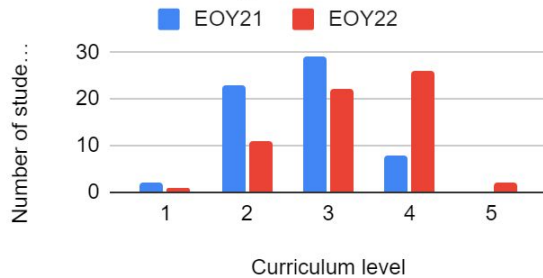
EOY OTJ	Well Below	Below	At	Above
Reading	53%	20%	15%	12%
Writing	30%	34%	31%	5%
Maths	47%	42%	3%	8%

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

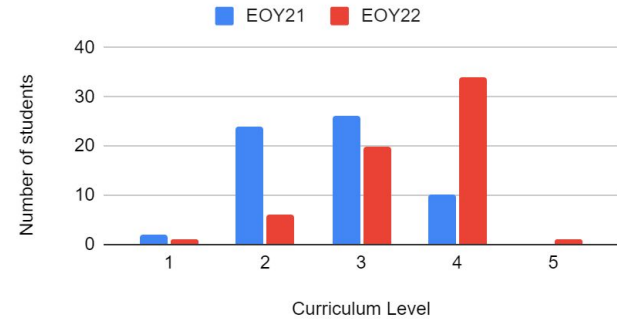
	% of at risk showing progress	% of Boys showing progress	% of Girls showing progress	% of students that were Maori that showed progress
Reading	64%	62%	75%	67%
Writing	90%	100%	82%	94%
Math	72%	77%	79%	83%

JUNIOR END OF YEAR 2021 & END OF YEAR 2022 COMPARISON - YEAR 8

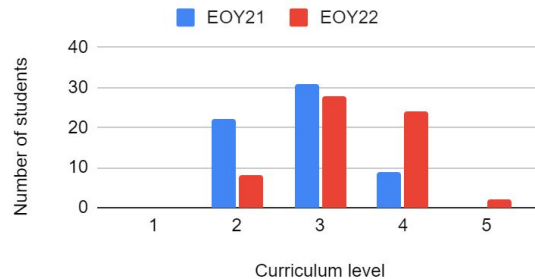
Year 8 Reading



Year 8 Writing



Year 8 Math



PROGRESS - 1 OR MORE SUBLEVELS IN OTJ'S 2022 - YEAR 8 STUDENTS

	% of cohort showing progress	% of boys showing progress	% of Girls showing progress	% of Maori students that showed progress
Reading	84%	83%	85%	88%
Writing	82%	80%	85%	81%
Math	84%	86%	81%	83%

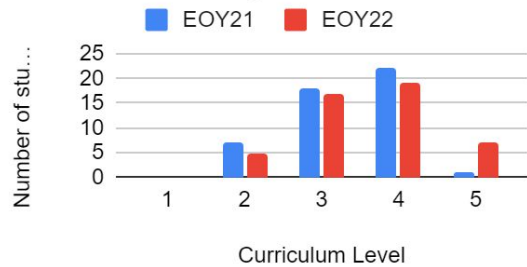
EOY OTJ	WELL BELOW	BELOW	AT	ABOVE
READING	34%	39%	24%	3%
WRITING	26%	39%	34%	1%
MATHS	34%	44%	19%	3%

PROGRESS FOR THOSE IDENTIFIED AT THE START OF YEAR OF BEING AT RISK - YEAR 8

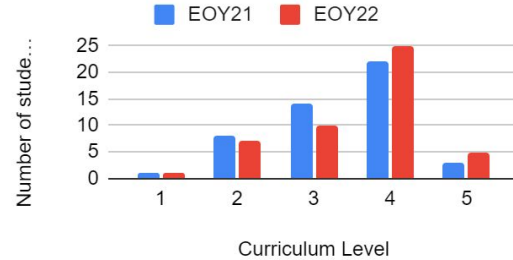
	% of at risk showing progress	% of boys showing progress	% of Girls showing progress	% of students that were Maori that showed progress
Reading	79%	69%	92%	79%
Writing	64%	80%	40%	61%
Math	57%	36%	75%	56%

JUNIOR END OF YEAR 2021 & END OF YEAR 2022 COMPARISON - YEAR 9

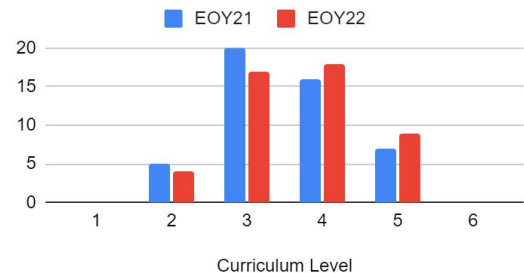
Year 9 Reading



Year 9 Writing



Year 9 Math



PROGRESS - 1 OR MORE SUBLEVELS IN OTJ'S 2022 - YEAR 9 STUDENTS

	% of cohort showing progress	% of boys showing progress	% of Girls showing progress	% of Maori students that showed progress
Reading	52%	54%	45%	49%
Writing	42%	42%	41%	41%
Math	58%	74%	38%	61%

EOY OTJ	WELL BELOW	BELOW	AT	ABOVE
READING	52%	33%	15%	0%
WRITING	56%	33%	11%	0%
MATHS	58%	23%	15%	4%

PROGRESS FOR THOSE IDENTIFIED AT THE START OF YEAR OF BEING AT RISK - YEAR 9

	% of at risk showing progress	% of boys showing progress	% of Girls showing progress	% of students that were Maori that showed progress
Reading	71%	50%	75%	50%
Writing	67%	44%	100%	67%
Math	33%	40%	29%	33%

YEAR 9 TJAC DATA

0-40	40-69	70-99	100-110
8	17	28	9

Achieved (Total Amount)	Merit (Total Amount)	Excellence (Total Amount)
2928	1139	475

Junior Department Actions for 2023

- Continue to work with Amy Chakiff around the focus on Learning Focused relationships in a modern learning environment - mixed ability grouping and workshops. This is continuing in 2023 with a focus in the Year seven and eight area.
- Continue to work with Amy Chakiff around the use of the Numeracy Learning Progression Framework and implement math rich tasks suitable to the needs and levels of the students.
- Develop understanding around Structured Literacy through SHARP reading programme that was started in term three this year after some PLD provided on the teacher only day. The PLD will need to continue to ensure maximum knowledge is obtained.
- Continue to monitor at risk students and create a spreadsheet to monitor progress throughout the year.
- Junior Department staff to work collaboratively at meetings to moderate Learning Progression Framework judgements and input these into the Curriculum Progress Tool provided.
- Collaboratively share ideas with each other around activities / lessons that are purposeful for making accurate judgements using the Learning Progression Framework tool.
- Continue to include the LPF's in all planning for literacy and numeracy to ensure targeted outcomes.
- Implement a spelling programme that will benefit the students from year seven to nine - Liz Kane, The Code
- Continue with TJAC credits for year nine - aligned to NCEA Credits.
- NZ Histories curriculum is compulsory from 2023. All learning areas need to be implementing this into their planning and programmes.
- New curriculum framework - ensure that all junior department staff are upskilling in this area ready for implementation by 2026.
- Implementation of the ALL (Accelerated Learning in Literacy) programme - dependent on approval.

YEAR 10

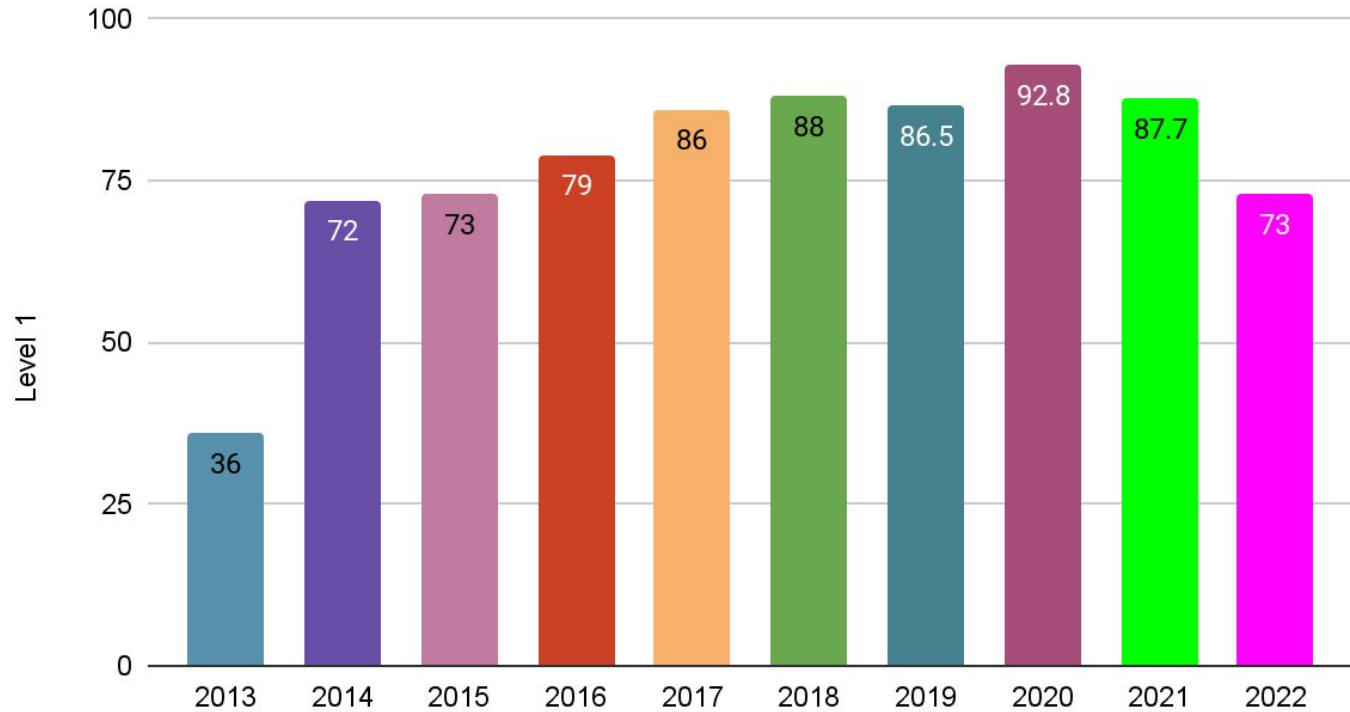
	LEVEL 2		LEVEL 3		LEVEL 4		LEVEL 5	
	BoY	EOY	BoY	EOY	BoY	EOY	BoY	EOY
LITERACY	11%	4%	34%	23%	32%	44%	15%	22%
NUMERACY	13%	7%	48%	39%	23%	26%	16%	28%

ACADEMIC ACHIEVEMENT 2014-2021 - ENROLMENT BASED

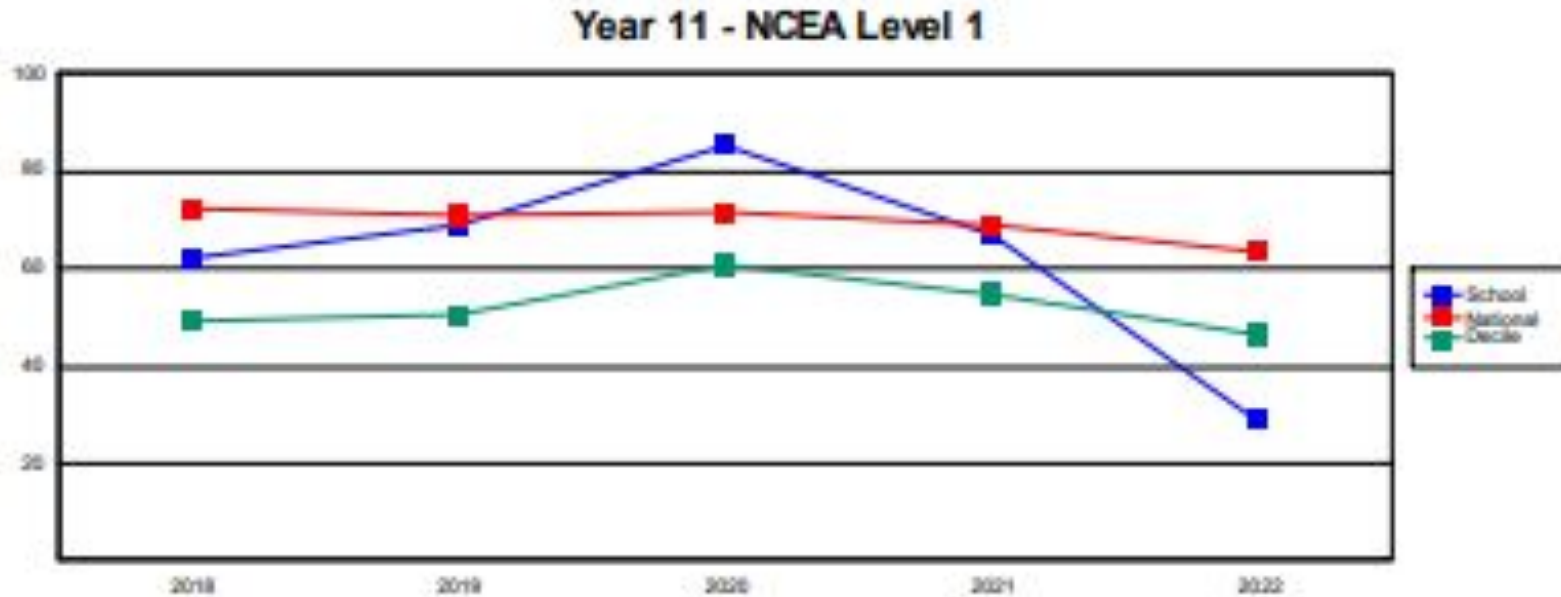
ACADEMIC	YEAR 11	YEAR 12	YEAR 13	YEAR 13
YEAR	NCEA L1	NCEA L2	NCEA L3	UE
2014	58.7	66.0	59.5	24.3
2015	60.9	60.0	49.0	6.1
2016	66.2	72.0	56.0	20.0
2017	57.6	72.5	32.6	9.3
2018	60.5	64.6	63.9	22.2
2019	71.4	65.6	75.6	19.5
2020	85.2	83.9	71.1	26.3
2021	74.5 (67.2)	73.4 (76.5)	81.5 (69.8)	75 (14)
2022	73% (29.8)	93% (75)	86% (77.4)	33% (3.2)

YEAR 11- NCEA LEVEL 1- PARTICIPATION

Level 1

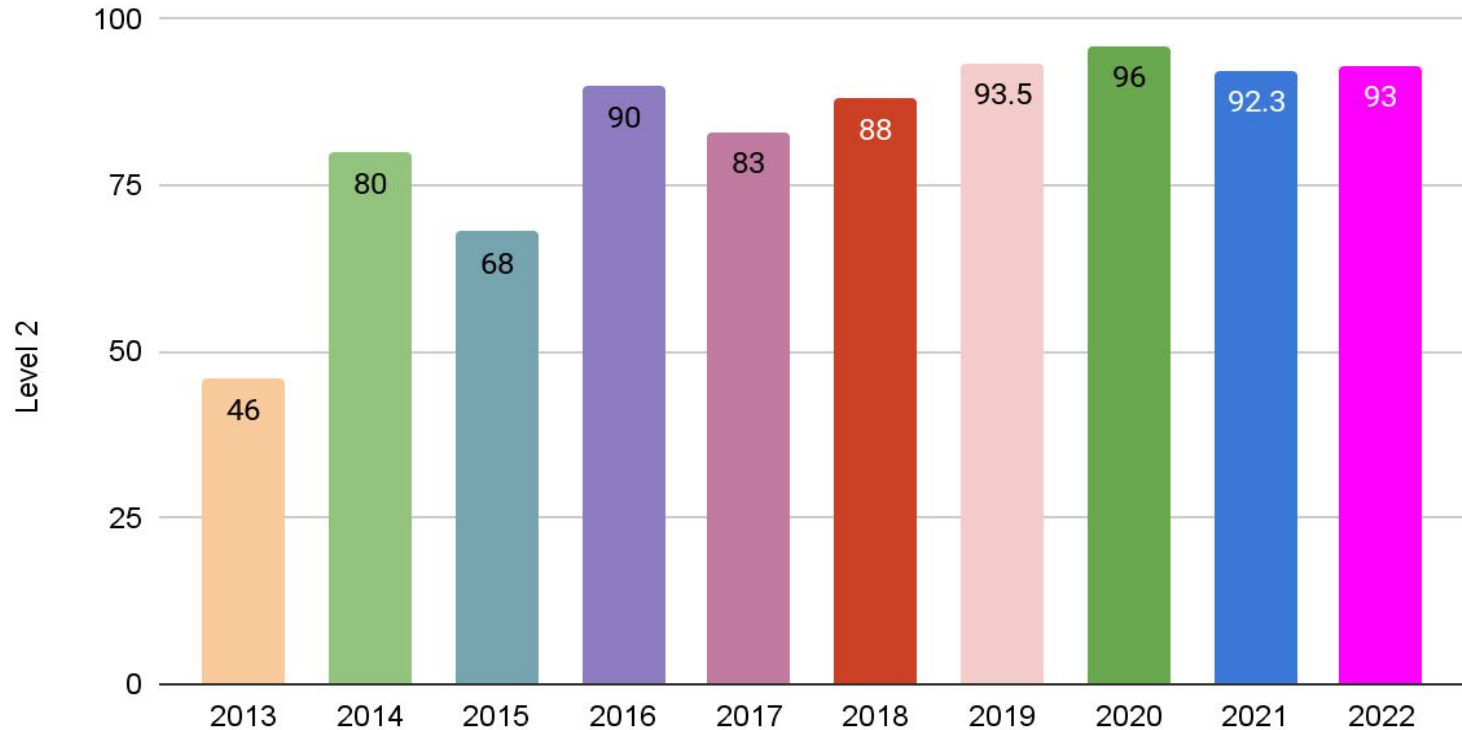


YEAR 11 - ENROLMENT BASED

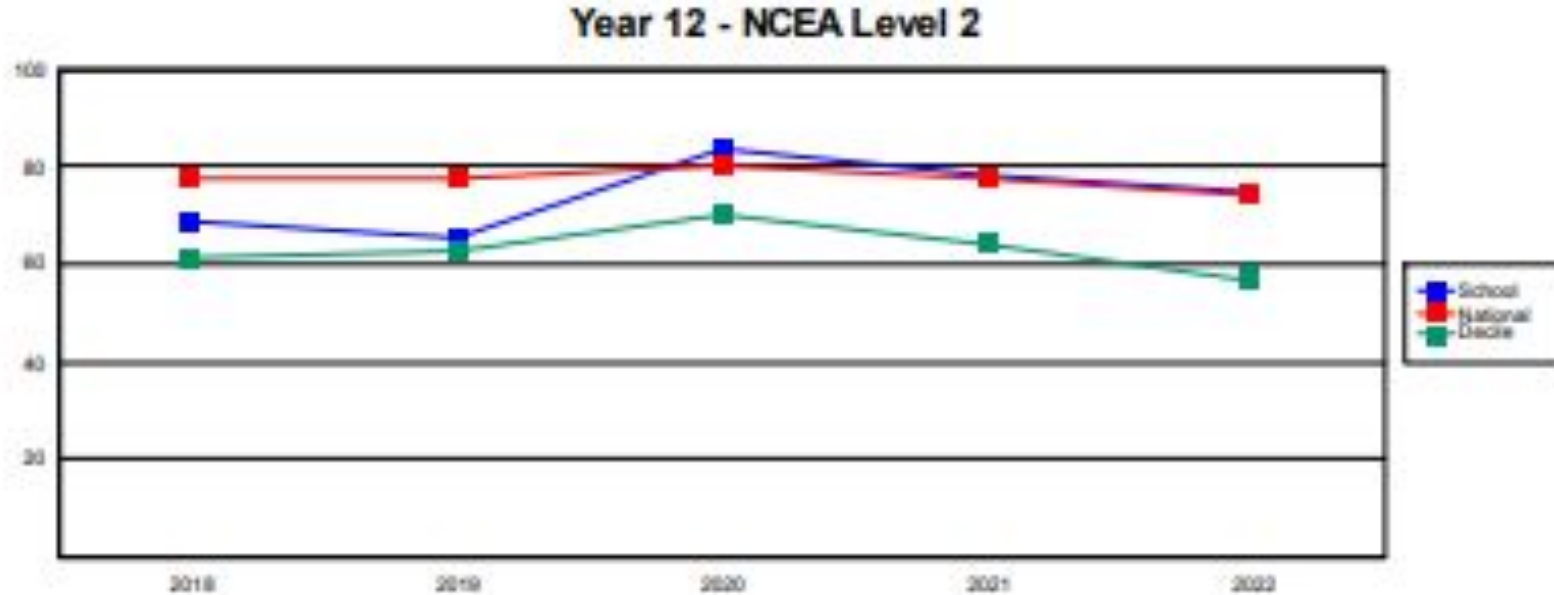


YEAR 12 - NCEA LEVEL 2 - PARTICIPATION

Level 2

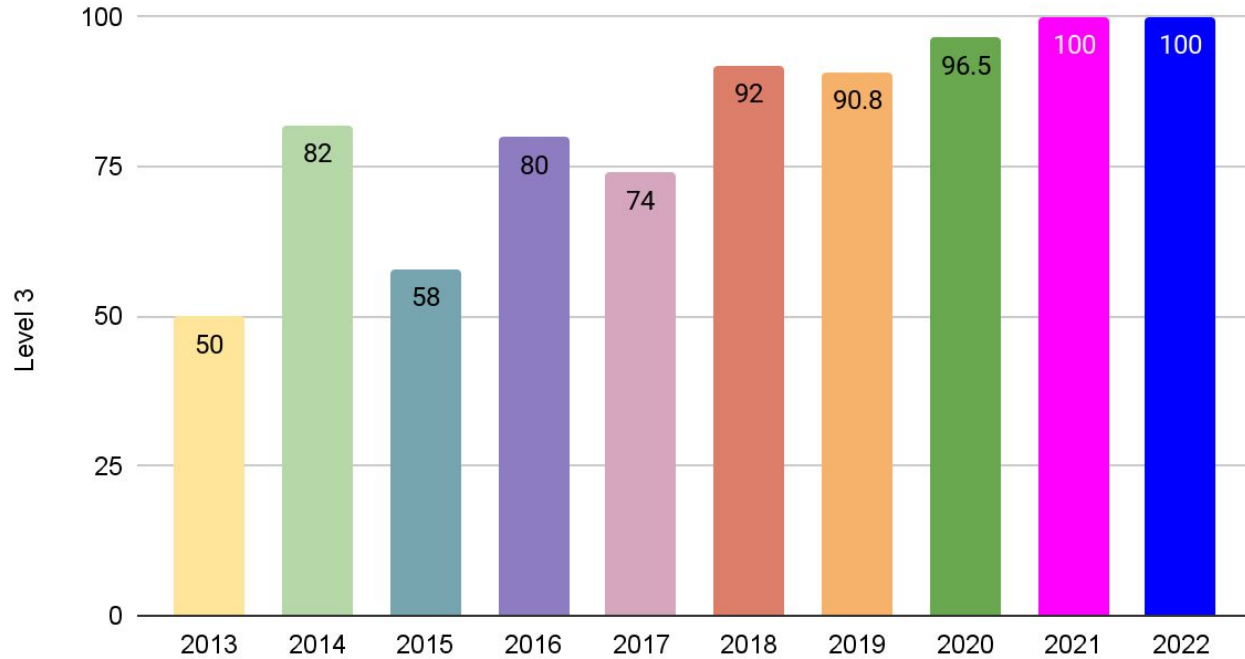


YEAR 12 - ENROLMENT BASED



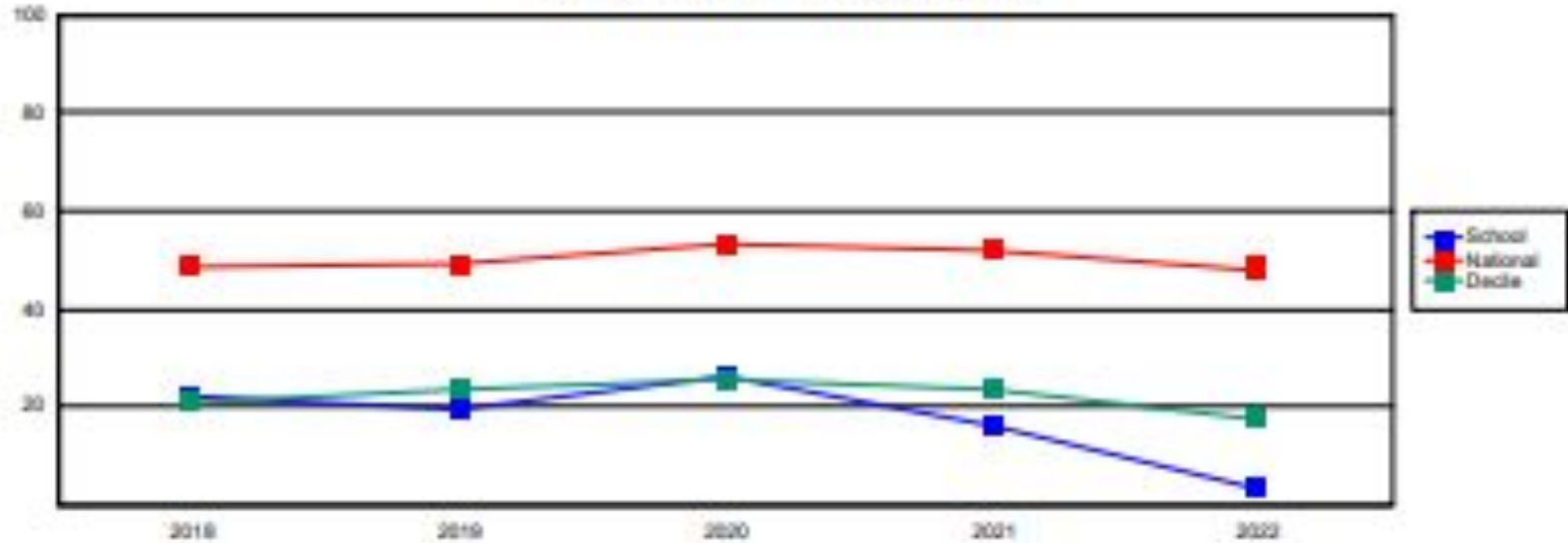
YEAR 13 - NCEA LEVEL 3 - PARTICIPATION

Level 3



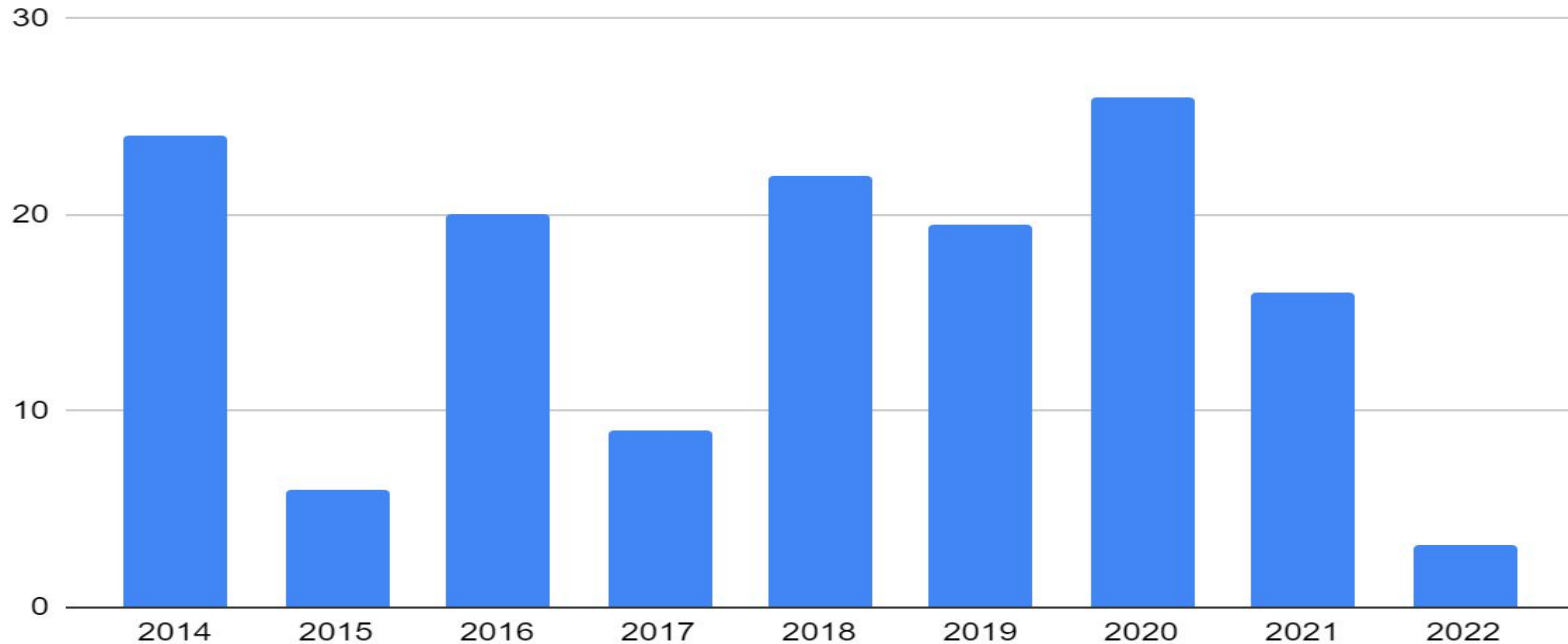
YEAR 13 - ENROLMENT BASED

Year 13 - University Entrance



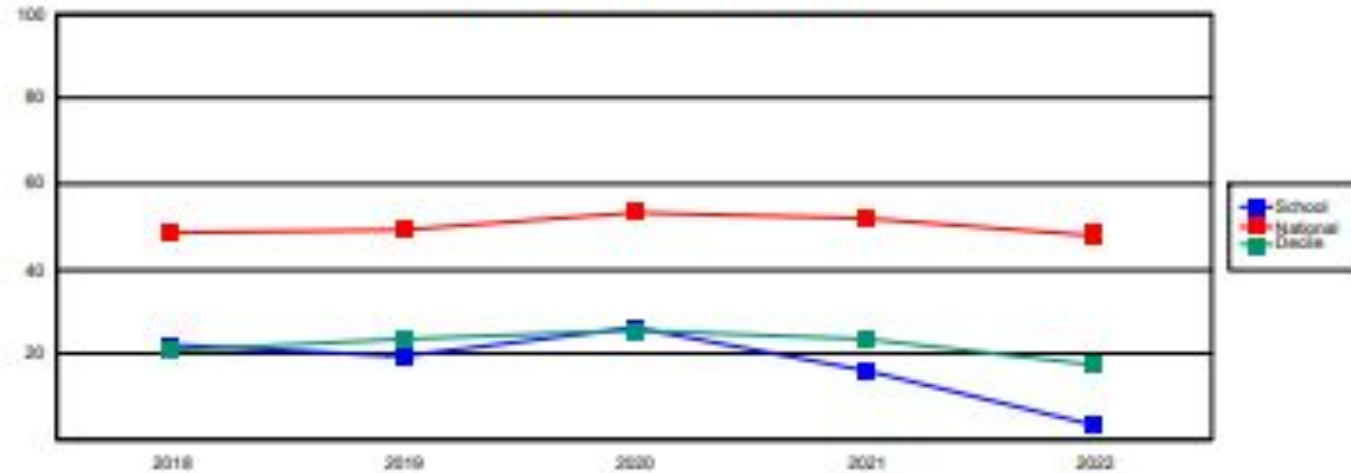
YEAR 13 - UNIVERSITY ENTRY

University Entry 2014 -2022 Enrolment Based



UE - ENTRY - ENROLMENT BASED

Year 13 - University Entrance



LEVEL 1 LITERACY AND NUMERACY

	2016	2017	2018	2019	2020	2021	2022	DECILE (1-3)	NATIONAL
LITERACY	78.5	65.9	63.5	77.6	85.2	90% (70.6%)	76% (55.9%)	75.8 (down 2%)	81.4
NUMERACY	81.5	69.3	71.6	77.6	85.2	90% (73.5%)	71% (52.5%)	72.2 (down 10%)	80.3

SENIOR ACHIEVEMENT

- Course Endorsements
- Certificate Endorsement

	Year 11	Year 12	Year 13
Excellence			
Merit	Marion Herbert Anaia Leaf	Jorja Major	

2022 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 -64%, Yr 8 - 79%, Year 9 - 71%

Writing - Yr 7 - 90%, Yr 8 - 64%, Year 9 - 67%

Maths - Yr 7 - 72%, Yr 8 - 57%, Year 9 - 33%

Actual(EOY - showing accelerated learning)

- Reading - Yr 7 -32 %, Yr 8 - 66%, Year 9 - 12.5%
- Writing - Yr 7 - 66%, Yr 8 - 68%, Year 9 - 6%
- Maths - Yr 7 - 12%, Yr 8 - 56%, Year 9 - 15%

2022 TARGETS

Reason for Variance

- Disrupted year due to pandemic
- Overall accelerated progress was made on average between 37% reading, 47% Writing and 28% Mathematics.
- NCEA Level 1 Literacy and Numeracy is above national and equivalent decile achievement. (Participation)
Enrolment based data – is below national averages and decile 1-3 schools.

	Participation	Enrolment	Decile 1-3	Nationally
Literacy	80%	55.9 %	75.8%	81.4%
Numeracy	75%	52.5 %	72.2%	80.3%

2022 TARGETS

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

Actual

Year 9 - Achieved - 25 Merit - 12 Excellence - 0 = total 37
Year 10 - Achieved - 34 Merit - 9 Excellence - 2 = total 45

Reason for Variance

- Significant increase in the number of students achieving the relative TJAC certificate.
- Teachers have continued to developing their knowledge and skill in developing and designing standardised assessment tasks with NAME
- Assessment tasks more aligned with curriculum levels and ensuring we are teaching to excellence
- Improved, regular feedback to students, this needs to continue into 2023.

2021 TARGETS

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

Actual

- Programme has developed within each year group.
- Time allocated was interrupted, particularly in the senior school, with additional programmes

Reason for Variance

- Disrupted year due to pandemic
- Senior student tracking needs to be owned by whanau teachers
- Career Advisor to monitor and support mymahi usage.

2021 TARGETS

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

Actual

- All juniors and NCEA Level 1 offered specialist time.
- Application for PLD support submitted and successful for 2023.

Reason for Variance

- Disrupted year due to pandemic
- Curriculum area continues to be resourced and developed further into NCEA Level 2.

WHAT'S HAPPENING IN 2023 ?

- ★ My mahi time - Tuesday & Thursday -continues
- ★ All (Yr 7-10) rotation and option lines currently have 4 subjects in them.
- ★ Year 9 & 10 - Tarawera Junior Achievement Certificate - to continue, some good successes in 2022, with a significantly higher number of students being acknowledged for their learning. Regular updates for students are required. Need to ensure all assessments enable excellence and is taught to excellence.
- ★ A number of Year 11 students are beginning year 11 with between 25 and 0 credits. Please ensure you are offering extension work to those capable. Consider how you can encourage external exam participation.

- ★ Senior students starting year with significant credits
Data provided / please check Kamar
- ★ 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 2023 ?

- ★ Seniors - all teachers must contribute a minimum of 14 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 Karen, Matt or Julie only.
Do not accept anyone in your class that is not on your KAMAR role.
- ★ BLOCK weeks there will be one in 2023 Term 2 - week 2
WiS is TiC
- ★ Work ready course (ST0) to include butchery course (Te Okainukurangi) in collaboration with Oral Health
- ★ MLA - Arrives in March to teach Mandarin.

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](#)

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.

PLD2023

Linked to Strategic Goals - [Term 1 Plan](#) -Internal PLD time to support curriculum review and implementation of New NCEA standards for 2024 and beyond.

Planned PLD supporting our PCT 1, PCT 2 teachers and new staff (where appropriate). If you are interested in being a buddy (not curriculum specific) please let Julie know.

Contracts

- Evaluation Associates - Amy Chakif - PACT / Numeracy Planning
- LNSiS Literacy - Julie Luxton - NCEA Literacy support
- Digital Fluency - CodeAvengers
- ALL Programme -

STRATEGIC GOAL 1

(2023)

Expand integrated curriculum through a Te Ao Māori lens, focusing on literacy and numeracy for all.

Initiatives

- Build teacher capability, through PLD
- Develop learning programmes that reflect Mātauranga Māori across the school (Niho Taniwha)
- Implement structured literacy across the school