

# TAPAWERA AREA SCHOOL



## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 297

**Principal:** Don McLean

**School Address:** Main Road  
Nelson

**School Phone:** (03) 522 4337

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

**Accountant / Service Provider:**

89 Nazareth Avenue  
Christchurch  
Ph: 03 338 4444



# TAPAWERA AREA SCHOOL

Annual Report - For the year ended 31 December 2022

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# Tapawera Area School

## Member of the Board

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Andrew Murraray	Limited Statutory Manager (Finance)	Appointed 13 June 2022	
Carolyn Ellis	Presiding Member	Re-Elected Sep 2022	Sep 2025
Don McLean	Principal ex Officio		End Term 4, 2022
Angela Sloan	Principal ex Officio		End Term 2, 2022
Jess Paewai	Parent Representative	Co-opted Sep 2022	Sep 2025
Tania Coleman	Parent Representative	Re-Elected Sep 2022	Sep 2024
Rewa Glasgow	Parent Representative	Re-Elected Sep 2022	Sep 2024
Mark Radloff	Parent Representative	Elected Sep 2019	Resigned Sep 2022
Steve Haunch	Staff Representative	Elected Sep 2022	Sep 2025
Denise Shellock	Staff Representative	Elected Sep 2019	Resigned Sep 2022
Rosa Cameron	Student Representative	Re-Elected 2022	Sep 2023

# Tapawera Area 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.

Carolyn Ellis

Full Name of Presiding Member

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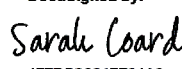
Signature of Presiding Member

5/29/2023

Date:

Sarah Coard

Full Name of Principal

DocuSigned by:  
  
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Signature of Principal

5/29/2023

Date:

# Tapawera Area School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,175,325	2,496,594	3,106,134
Locally Raised Funds	3	137,093	100,300	167,798
Interest Income		2,000	200	193
Gain on Sale of Property, Plant and Equipment		-		
<b>Total Revenue</b>		<b>3,314,418</b>	<b>2,597,094</b>	<b>3,274,125</b>
<b>Expenses</b>				
Locally Raised Funds	3	91,692	42,530	82,778
Learning Resources	4	2,250,716	1,734,294	2,331,413
Administration	5	457,926	172,130	313,523
Finance		2,225	2,000	2,188
Property	6	624,428	628,370	692,502
Loss on Disposal of Property, Plant and Equipment		101	-	-
		<b>3,427,088</b>	<b>2,579,324</b>	<b>3,422,404</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(112,670)</b>	<b>17,770</b>	<b>(148,279)</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(112,670)</b>	<b>17,770</b>	<b>(148,279)</b>

# Tapawera Area School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		644,312	644,311	775,405
Total comprehensive revenue and expense for the year		(112,670)	17,770	(148,279)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	17,186
<b>Equity at 31 December</b>		531,642	662,081	644,312



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.

# Tapawera Area School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	338,455	230,775	258,226
Accounts Receivable	8	150,601	138,772	196,829
GST Receivable		5,401	5,401	1,983
Prepayments		21,241	21,241	-
Inventories	9	16,066	16,066	14,348
Funds Receivable for Capital Works Projects	15	7,971	-	6,481
		539,735	412,255	477,867
<b>Current Liabilities</b>				
Accounts Payable	11	224,358	224,358	241,325
Revenue Received in Advance	12	8,813	8,324	4,233
Provision for Cyclical Maintenance	13	112,095	112,095	144,176
Finance Lease Liability	14	18,319	18,319	16,336
Funds held for Capital Works Projects	15	256,516	-	116,568
		620,101	363,096	522,638
<b>Working Capital Surplus/(Deficit)</b>		(80,366)	49,159	(44,771)
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	699,998	700,912	740,912
		699,998	700,912	740,912
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	75,663	75,663	29,861
Finance Lease Liability	14	12,327	12,327	21,968
		87,990	87,990	51,829
<b>Net Assets</b>		531,642	662,081	644,312
<b>Equity</b>		531,642	662,081	644,312



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

# Tapawera Area School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,105,852	500,500	944,502
Locally Raised Funds		132,531	103,624	164,368
Goods and Services Tax (net)		(3,418)	2,599	6,007
Payments to Employees		(603,290)	(318,261)	(565,132)
Payments to Suppliers		(655,250)	(169,114)	(488,849)
Interest Paid		(2,225)	(2,000)	(2,188)
Interest Received		2,000	200	193
Net cash from/(to) Operating Activities		(23,800)	117,548	58,901
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	1,901	
Purchase of Property Plant & Equipment (and Intangibles)		(16,566)	(1,948)	(5,978)
Net cash from/(to) Investing Activities		(16,566)	(47)	(5,978)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	17,186
Finance Lease Payments		(17,863)	15,820	(17,526)
Funds Administered on Behalf of Third Parties		138,458	-	115,093
Net cash from/(to) Financing Activities		120,595	15,820	114,753
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>80,229</b>	<b>133,321</b>	<b>167,676</b>
Cash and cash equivalents at the beginning of the year	7	258,226	97,454	90,551
<b>Cash and cash equivalents at the end of the year</b>	7	<b>338,455</b>	<b>230,775</b>	<b>258,227</b>

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.



# Tapawera Area School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tapawera Area 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 is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 19b.

**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.

For Integrated Groups this note should also include the following:

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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) 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.

**e) 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.

**f) 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.

**g) 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.

**h) 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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**i) 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

**j) 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.

**k) 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.

**l) Revenue Received in Advance**

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) 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 international students, should the School be unable to provide the services to which they relate.

**m) 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 Revenue and Expense.

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

**n) Provision for Cyclical Maintenance**

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

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

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

**o) 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.

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.

**p) 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.

**q) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	843,589	628,594	815,278
Teachers' Salaries Grants	1,742,081	1,500,000	1,822,779
Use of Land and Buildings Grants	343,601	365,000	305,051
Other Government Grants	246,054	3,000	163,026
	3,175,325	2,496,594	3,106,134

The school has opted in to the donations scheme for this year. Total amount received was \$27,600.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	25,296	26,000	39,275
Fees for Extra Curricular Activities	22,156	2,800	34,596
Trading	12,952	10,000	66,896
Other Revenue	76,689	61,500	27,031
	137,093	100,300	167,798
<b>Expenses</b>			
Extra Curricular Activities Costs	26,450	2,830	36,921
Trading	9,398	9,400	42,950
Other Locally Raised Funds Expenditure	55,844	30,300	2,907
	91,692	42,530	82,778
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	45,401	57,770	85,020

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	89,918	83,094	77,204
Library Resources	1,622	3,400	6,230
Employee Benefits - Salaries	2,084,023	1,597,800	2,165,671
Staff Development	7,569	10,000	9,378
Depreciation	67,584	40,000	72,930
	2,250,716	1,734,294	2,331,413

**5. Administration**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fee	6,488	4,000	4,206
Board Fees	5,175	5,700	6,425
Board Expenses	5,479	4,100	16,993
Communication	2,334	2,900	2,896
Consumables	922	1,350	1,073
Operating Lease	14,426	22,300	23,740
Health School Lunch Initiative	184,038	-	117,164
Other	24,212	23,480	31,270
Employee Benefits - Salaries	130,550	90,900	93,054
Insurance	3,625	9,700	8,842
Service Providers, Contractors and Consultancy	80,677	7,700	7,860
	<b>457,926</b>	<b>172,130</b>	<b>313,523</b>

**6. Property**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	6,034	9,900	11,885
Consultancy and Contract Services	10,921	11,500	11,796
Cyclical Maintenance Provision	14,208	-	128,188
Grounds	1,021	6,900	4,916
Heat, Light and Water	76,869	49,700	40,949
Rates	3,545	7,000	4,630
Repairs and Maintenance	29,450	37,870	39,820
Use of Land and Buildings	343,601	365,000	305,051
Employee Benefits - Salaries	138,779	140,500	145,267
	<b>624,428</b>	<b>628,370</b>	<b>692,502</b>

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**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	338,455	230,775	258,226
Cash and cash equivalents for Statement of Cash Flows	<b>338,455</b>	<b>230,775</b>	<b>258,226</b>

Of the \$338,455 Cash and Cash Equivalents, \$256,516 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**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	11,829	-	3,176
Receivables from the Ministry of Education	-	-	33,802
Teacher Salaries Grant Receivable	138,772	138,772	159,851
	<u>150,601</u>	<u>138,772</u>	<u>196,829</u>
Receivables from Exchange Transactions	11,829	-	3,176
Receivables from Non-Exchange Transactions	138,772	138,772	193,653
	<u>150,601</u>	<u>138,772</u>	<u>196,829</u>

**9. Inventories**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Stationery	5,985	5,985	5,216
School Uniforms	10,081	10,081	9,132
	<u>16,066</u>	<u>16,066</u>	<u>14,348</u>

**10. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2022</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	618,705	3,427			(20,187)	<b>601,945</b>
Building Improvements	-				(5,749)	<b>(5,749)</b>
Furniture and Equipment	42,092	5,919			(12,666)	<b>35,345</b>
Information and Communication Technology	2,707	3,848			(2,596)	<b>3,959</b>
Motor Vehicles	18,932				(3,813)	<b>15,119</b>
Textbooks	-				-	<b>-</b>
Leased Assets	38,107	10,205			(19,618)	<b>28,694</b>
Library Resources	20,369	23,641	(20,370)		(2,955)	<b>20,685</b>
<b>Balance at 31 December 2022</b>	<u>740,912</u>	<u>47,040</u>	<u>(20,370)</u>	<u>-</u>	<u>(67,584)</u>	<u><b>699,998</b></u>

*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.



	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	1,013,190	(416,994)	<b>596,196</b>	1,009,763	(391,058)	<b>618,705</b>
Furniture and Equipment	500,198	(464,854)	<b>35,344</b>	494,279	(452,187)	<b>42,092</b>
Information and Communication T	291,304	(287,345)	<b>3,959</b>	287,457	(284,750)	<b>2,707</b>
Motor Vehicles	74,409	(59,290)	<b>15,119</b>	74,409	(55,477)	<b>18,932</b>
Textbooks	-	-	-	-	-	-
Leased Assets	91,037	(62,343)	<b>28,694</b>	80,832	(42,725)	<b>38,107</b>
Library Resources	181,169	(160,483)	<b>20,686</b>	178,684	(158,315)	<b>20,369</b>
<b>Balance at 31 December</b>	<b>2,151,307</b>	<b>(1,451,309)</b>	<b>699,998</b>	<b>2,125,424</b>	<b>(1,384,512)</b>	<b>740,912</b>

### 11. Accounts Payable

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	43,034	43,034	27,685
Accruals	6,613	6,613	7,749
Banking Staffing Overuse	-	-	18,082
Employee Entitlements - Salaries	134,735	134,735	159,851
Employee Entitlements - Leave Accrual	39,976	39,976	27,958
	<b>224,358</b>	<b>224,358</b>	<b>241,325</b>
Payables for Exchange Transactions	224,358	224,358	241,325
	<b>224,358</b>	<b>224,358</b>	<b>241,325</b>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Grants in Advance - Ministry of Education	489	-	-
Other revenue in Advance	8,324	8,324	4,233
	<b>8,813</b>	<b>8,324</b>	<b>4,233</b>

**13. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	174,037	174,037	45,849
Adjustment to the Provision During the Year	14,208	-	128,188
Use of the Provision During the Year	(487)	-	-
Provision at the End of the Year	<u>187,758</u>	<u>174,037</u>	<u>174,037</u>
Cyclical Maintenance - Current	112,095	112,095	144,176
Cyclical Maintenance - Non current	75,663	75,663	29,861
	<u>187,758</u>	<u>187,758</u>	<u>174,037</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023 This plan is based on the schools 10 Year Property plan.

The schools cyclical maintenance schedule details annual painting and other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year.

**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:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	19,828	19,828	18,153
Later than One Year and no Later than Five Years	12,822	12,822	22,926
Future Finance Charges	(2,004)	(2,004)	(2,775)
	<u>30,646</u>	<u>30,646</u>	<u>38,304</u>
<b>Represented by</b>			
Finance lease liability - Current	18,319	18,319	16,336
Finance lease liability - Non current	12,327	12,327	21,968
	<u>30,646</u>	<u>30,646</u>	<u>38,304</u>

**15. Funds Held for Capital Works Projects**

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

<b>2022</b>	<b>Opening</b>	<b>Receipts</b>	<b>Payments</b>	<b>Board</b>	<b>Closing</b>
	<b>Balances</b>	<b>from MoE</b>		<b>Contributions</b>	<b>Balances</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
MOE SIPS	116,568		(508)		116,060
MOE Art Room Upgrade	(6,481)				(6,481)
MOE Replacement Roofing	-	146,542	(6,086)		140,456
MOE Senior School Lunch Area	-		(1,490)		(1,490)
Totals	<u>110,087</u>	<u>146,542</u>	<u>(8,084)</u>	<u>-</u>	<u>248,545</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education  
 Funds Receivable from the Ministry of Education

256,516  
 7,971

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
MOE SIPS		(4,287)	123,855	(3,000)		116,568
MOE Art Room Upgrade		(719)	4,016	(9,779)		(6,481)
Totals		(5,006)	127,871	(12,779)	-	110,087

**Represented by:**

Funds Held on Behalf of the Ministry of Education  
 Funds Receivable from the Ministry of Education

116,568  
 6,481

**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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	5,175	6,425
<i>Leadership Team</i>		
Remuneration	492,946	383,090
Full-time equivalent members	5	3
Total key management personnel remuneration	498,121	389,515

There are 7 members of the Board excluding the Principal. The Board had held 17 full meetings of the Board in the year. 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:

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70-80	-
Benefits and Other Emoluments	1-5	-
Termination Benefits	-	-

#### *Principal 2*

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-110	0
Benefits and Other Emoluments	1-5	-
Termination Benefits	-	-

#### *Principal 3*

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	150-160
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	40-50	-

#### *Other Employees*

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

<b>Remuneration</b>	<b>2022</b>	<b>2021</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
110-120	1.00	1.00
100-110	2.00	2.00
	<u>3.00</u>	<u>3.00</u>

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:

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
Total	50,000	-
Number of People	1	-

## 19. Contingencies

### Teacher Aide and Support Staff Settlement Washup

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 no contract agreements for capital works .

(a) Contract for various projects to be completed in 2023, which will be fully funded by the Ministry of Education. \$256,629 has been received of which \$8,084 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$nil)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

## 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	338,455	230,775	258,226
Receivables	150,601	138,772	196,829
Total Financial assets measured at amortised cost	<u>489,056</u>	<u>369,547</u>	<u>455,055</u>

### Financial liabilities measured at amortised cost

Payables	224,358	224,358	241,325
Finance Leases	30,646	30,646	38,304
Total Financial Liabilities Measured at Amortised Cost	<u>255,004</u>	<u>255,004</u>	<u>279,629</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.



# Tapawera Area School Annual Plan 2022

capable *confident*  
learners



**STRATEGIC FOCUS AREA 1: Provide an inspiring 21<sup>st</sup> Century Teaching and Learning Environment***Working collaboratively and creatively to innovate and refine the teaching and learning that occurs***Goal 1.1 Build on Key Competencies**

Goal	Baseline Data (Why this goal was chosen)	Actions to Achieve (How will we know)	Lead by	Mid year progress	End of year progress and next steps
Develop integrated programmes incorporating Key Competencies and PB4L values	PB4L has fallen away in 2021 due to staff leaving and the huge number of relievers in the school due to Covid issues	<ul style="list-style-type: none"> <li>• Collaborative staff planning</li> <li>• Integrate &amp; teach PB4L in all school programmes</li> <li>• Continue to promote FIRE</li> <li>• Ensure timely recording on EDGE</li> <li>• Use outside resources - Police/Whanau/NGO Agencies</li> <li>• Facilitate high levels of independence and engagement</li> </ul>	Liesel deKriek and Marion Townsend	<p>Full staff meeting held with Paul Johnstone on Teaching for Positive Behaviour</p> <p>Liesel has attended PD on Tier 1 and 2</p> <p>Marion and Liesel have put together a plan of action for Term 3</p> <p>Shared drive for resources has been established</p>	
Develop school wide general fitness programmes	Students need to be outside and active at lunchtimes and to start taking personal	<ul style="list-style-type: none"> <li>• Lunch time activities - minor games &amp; sports etc. - House Leaders</li> <li>• Bike Track &amp; Running circuits</li> <li>• Outside specialist support</li> </ul>	SHaunch	Steven has drafted up a fitness stations which needs to	



	responsibility for their own fitness	<ul style="list-style-type: none"><li>• Allocate daily/weekly fitness times (3x per week?)</li><li>• Playground fitness stations</li></ul>		be firmed up and shared with staff and students  Many outside specialists have been helping within the school eg cricket, basketball etc  Lunch time activities been taken but needs to be publicised more  New sports coordinator appointed	
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Goal 1.2 Expand creativity					
Goal	Baseline Data (Why this goal was chosen)	Actions to Achieve (How will we know)	Lead by	Mid year progress	End of year progress and next steps
Review & update curriculum plans to reflect contemporary thinking around developing creativity.	Regular reviewing of curriculum plans needs to be reactivated and put up in Google Docs for all staff to be able to access this	<ul style="list-style-type: none"> <li>• Foster successful alternative/diverse/integrated curriculum delivery</li> <li>• Build on current Curriculum Teams</li> <li>• Include community resources</li> <li>• New models - NZ &amp; International</li> <li>• Upskill students through learning models</li> <li>• Art Weeks</li> </ul>	All staff	<p>MOE Janine Higgins has delivered a staff meeting on the new curriculum changes especially NZ Histories and how to use the web site</p> <p>An excellent Fish Migration unit was delivered in Term ½ mostly for Yr 4-6 but Yr 0-8 joined in with some of the activities eg Doc visitors in the school and Arts</p> <p>We have been in Creative Schools project for the first half of the year in Yr 0-8. Students and the</p>	

				artist (Tim Wraight) have been working on designing and making Pou for the school.	
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**Goal 1.3 Recognise, celebrate and develop bi-culturalism**

Goal	Baseline Data (Why this goal was chosen)	Actions to Achieve (How will we know)	Lead by	Mid year progress	End of year progress and next steps
Include bi-cultural aspects into curriculum review		<ul style="list-style-type: none"> <li>• Present NZ History programmes</li> <li>• Include Treaty of Waitangi</li> <li>• Include Arts &amp; Cultural practices</li> <li>• Know our audience culture</li> </ul>	All staff	As above	
Develop bicultural 'messaging' eg Whakatauki & PB4L	This has started but needs progressing	<ul style="list-style-type: none"> <li>• Staff PD</li> <li>• Assembly culture</li> <li>• Morning Meeting</li> <li>• Newsletters</li> <li>• Website</li> <li>• Classroom</li> <li>• Kawa</li> </ul>	All staff	<p>Whakatauki and waiata at staff briefings 2 x a week, All students begin with a Whakatauki on a Monday morning assembly</p> <p>PB4L will look at FIRE and see if we can develop</p>	

				this more bi-culturally	
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Goal 1.4 Promote our point of difference					
Goal	Baseline Data (Why this goal was chosen)	Actions to Achieve (How will we know)	Lead by	Mid year progress	End of year progress and next steps
Identify our points of difference then assess the visible evidence of them.	<p>Tapawera has passed through a number of social transitions over recent years. This has generated a number of changes to the social composition of the community. Current residents are increasingly deliberate about the choice to live in Tapawera and wish their children to fully experience the environment</p>	<ul style="list-style-type: none"> <li>● Rural setting</li> <li>● Area School - multiple levels - 5-18 years - Continuity of education</li> <li>● Morning Meeting/Buddies/Mentors/Coaching</li> <li>● Event participation - Mask Parade/Production/ Sports/Coronation Forest (Foundation School)</li> <li>● Outdoor Education - Camps/Secondary OE/ DoC Trapping/Ski Trips</li> <li>● Strong relationships - Staff/Students/Families</li> <li>● Free play in playground</li> <li>● Natural Environment</li> <li>● Area Schools Tournament &amp; Area School interactions.</li> <li>● Adult Education</li> <li>● Kindergarten on site</li> <li>● Community</li> </ul> <p>Facilitate high levels of independence and engagement</p>	All staff	<p>Covid has put a lot of this on hold in Term 1</p> <p>We have been having Celebration Assemblies 3 x per term and inviting parents/whanau to attend</p> <p>Other opportunities for the community to attend have been advertised and we have had good numbers celebrating with us</p>	

**STRATEGIC FOCUS AREA 2: Provide a 21<sup>st</sup> Century Physical Learning Environment***Create an inclusive environment which will support and encourage learning***Goal 2.1 Review and implement Te Reo Signage**

Goal	Baseline Data (Why this goal was chosen)	Actions to Achieve (How will we know)	Lead by	Mid year progress	End of year progress and next steps
<p>Review and Implement Te Reo Signage</p> <p>Include PB4L Signage - Te reo &amp; display</p> <p>Work with students on our Waharoa alongside Ngati Apa and Tim</p>	<p>This has started with a Creative in Schools Grant for 2022</p>	<ul style="list-style-type: none"> <li>• Check with Iwi representative</li> <li>• Design Competition</li> <li>• Decision re: location &amp; type of signage - Iwi consultation?</li> </ul> <p>Professional manufacture</p>	<p>Marion and Angela</p>	<p>Creative in Schools with parent afternoons held to see student work</p> <p>Unfortunately after consulting with Ngati Apa it was felt that a Waihora would not be culturally suitable to Pou were decided upon</p>	

**Goal 2.2 Develop outdoor learning and Social Areas**

Goal	Baseline Data (Why this goal was chosen)	Actions to Achieve (How will we know)	Lead by	Mid year progress	End of year progress and next steps
Welcoming, inclusive social & play spaces	The environment outside of the classroom contributes to learning as an extension of the classroom	<ul style="list-style-type: none"> <li>• Cycle track signage</li> <li>• Develop functional Lunch &amp; Social Areas (in process)</li> <li>• Outside seating for group work</li> <li>• Covered area</li> <li>• Rainy day solutions</li> <li>• Develop flexible learning environments throughout the school grounds</li> </ul>	Angela and BOT	Property consultant organised and planning for the Senior Lunch area is well under way (architecture consultant has done plans)	

**Goal 2.3 Modern learning environments are future proofed**

Goal	Baseline Data (Why this goal was chosen)	Actions to Achieve (How will we know)	Lead by	Mid year progress	End of year progress and next steps
Implement and guide school property maintenance and redevelopment programmes	Roofing needs urgent attention (priority 2 on 10 Year plan)	<ul style="list-style-type: none"> <li>• Employ a Property consultant firm to help with the 10 YA</li> </ul>	AS and BOT	Roofing contract has been signed and will begin in October school holiday at this stage	

**STRATEGIC FOCUS AREA 3: Generate valid and varied Community Partnerships***Expand our Community resources to further support our students learning***Goal 3.1 Plan to use community resources and environment to learn about society**

Goal	Baseline Data (Why this goal was chosen)	Actions to Achieve (How will we know)	Lead by	Mid year progress	End of year progress and next steps
<p>Plan to use community resources and environment to learn about society.</p> <p>Identify local resource opportunities and integrate them into curriculum plans as reviewed.</p>	<p>Ensuring school activities reflect community for a local curriculum focus</p> <p>Continue working with Enviro school and key local support people</p>	<ul style="list-style-type: none"> <li>• RTLB</li> <li>• Enviro school and community resources to continue to be developed</li> <li>• Local businesses</li> <li>• Work experience/Gateways placements</li> <li>• Trades Academy</li> <li>• Consultation with Maori</li> <li>• Community Library</li> <li>• Kai with Love (Food Bank)</li> <li>• Doc Predator Course</li> </ul>	All staff	<p>The local area is being well used for class trips etc eg Visit to Dsvld Carson's Art garden, Ellis property and eels, tree planting etc</p> <p>A number of local businesses are supporting having our students on work experience which is fantastic and really appreciated. Students are attending trades in Nelson and Whenua Iti</p>	



				<p>Janeen Strawbridge has won a scholarship to attend An Enviro week in Auckland. She works closely with Kate Radloff for local learning and event</p> <p>We are working closely with Tapawera Connect and seeing where we can work together</p> <p>We have the food bank operating out of the school on Thursday afternoons</p>	
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Goal 3.2 Expand on parent education opportunity					
Goal	Baseline Data (Why this goal was chosen)	Actions to Achieve (How will we know)	Lead by	Mid year progress	End of year progress and next steps
Parent education opportunities          Adult students at school	A need to explore a range of parent education opportunities for the local area	<ul style="list-style-type: none"> <li>● Parenting courses - Incredible Years</li> <li>● Parent volunteers in school</li> <li>● Computing skills</li> <li>● Public Health Nurse</li> <li>● Dental Services</li> </ul> <ul style="list-style-type: none"> <li>● NCEA parent education</li> </ul> Promote Adult students to enrol in an NCEA courses		Two adult students enrolled in Level 2 and Level 3 Photography  Wakefield surgery provides a health nurse at our school once a week, we pay for a school counsellor once a week and Emz Schwass aslo work with us  We have held parents evenings on NCEA, maori hui and Cyber Safety	
The school develops as a 'cultural hub' for the community	This has started this journey but could be further extended eg external agencies	External agencies increasingly work within and through school to provide community service		Local internet provider uses school to host equipment (upgraded in Term 1)	

	using a room for meetings etc				
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## Student Targets for 2022 - report sent to BOT in April of this year to be attached

NCEA Goals – Year 11-15						
Baseline Data (Why this goal was chosen)	Annual Goals & Targets	Actions to Achieve (How will we know)	Lead by:	Time Frame		
				T 1	T 2	T 3
<p>Students will gain success in their NCEA and vocational pathways.</p> <p>NCEA Pass rate targets: Year 11 –Level 1: 80% Year 12 - Level 2: 85% Year 13 - Level 3: 70%</p> <p>We will formally report student progress in NCEA regularly to parents.</p> <p>Maori and Pasifika students will achieve NCEA, at a comparable rate to other students.</p> <p>All 'at risk' Year 11-13 students will achieve 100% NCEA level 1 and 80% NCEA at Level 2 during their time at school.</p> <p>Male student achievement will be academically on a par with our female students.</p>	<p>We will develop a system for monitoring student progress with the vocational pathways.</p> <p>All vocational pathways are to be reviewed by PN in Term 3. The focus will be engagement, achievement, and student future needs.</p> <p>NCEA progress will be reported to parents at the end of Terms 2 and 3. Three-way conferencing will be incorporated.</p> <p>SL will have regular term meetings with all Maori and Pasifika students. Student goals will be checked, reset, and academic progress tracked.</p> <p>Student 'at risk' lists are developed and reviewed termly, by SENCO, Appropriate learning support will be put in place for each student.</p>	<p>Teachers are writing reports for whole school term 2.</p> <p>Learning support meetings between DP, Deans and LSC have been happening, Learning support has been developed as a result of these meetings for at risk students.</p> <p>IEP plans are also developing for each student</p>	<p>DP SESCO 9-10 Syndicate Leader (SL) 11-12 Syndicate Leader (SL) NZQA Principals Nominee (PN)</p>	<p>Students to have access to their NCEA records on line</p> <p>Reports needed from Trades mid year</p> <p>To continue</p>		

	<p>'At risk' students will be regularly monitored by SL</p> <p>SAC conditions applied for</p> <p>Continue with the in-school careers</p>			
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Literacy Goal – Years 9 and 10						
Baseline Data (Why this goal was chosen)	Annual Goals & Targets	Actions to Achieve (How will we know)	Lead by:	Time Frame		
				T 1	T 2	T 3
<p>Year 9 and 10 students: Listening</p> <p>Comprehension – We will aim to drop the stanine 1-3 to 25% and lift the stanine 7-9 to 20% at both year levels.</p> <p>Using the e-AsTTle reading tool, the five Year 9 lowest ability students identified, will improve by two sub-levels.</p>	<p>Teacher aide will be used to work with the low ability readers throughout the year.</p>		SLT	Asttle completed Term 1		

Numeracy Goal – Years 9-11									
Baseline Data (Why this goal was chosen)	Annual Goals & Targets	Actions to Achieve (How will we know)	Lead by:	Time Frame					
				T 1	T 2	T 3	T 4	2022	2023
<p>Identify the bottom 6 learners at Years 9 and 10 by using the PAT testing. Top students will be identified and extended.</p> <p>All Year 11 students satisfy the numeracy requirement of NCEA, level 1 (Target 100%) upon leaving Tapawera</p>	<p>Teacher Aides will be utilised to help cater for 'at risk' students.</p> <p>The HOD Maths will develop a plan to lift 'at risk' students in term 2.</p> <p>Maths teachers will develop a GATE programme for students at Stanine 8 and 9 extension opportunities will be explored and made available to those students.</p>		HOD Maths						

Numeracy Goal – Years 0-8									
Baseline Data (Why this goal was chosen)	Annual Goals & Targets	Actions to Achieve (How will we know)	Lead by:	Time Frame					
				T 1	T 2	T 3	T 4	2022	2023
Raise Achievement in Maths Yr 1-8	Testing of PAT/easttle Look at longitudinal data Continue to implement learning from Maths PLD into classes	Results 2021 – 2022 -	TS and all primary staff						



Literacy Goal – Years 0-8									
Baseline Data (Why this goal was chosen)	Annual Goals & Targets	Actions to Achieve (How will we know)	Lead by:	Time Frame					
				T 1	T 2	T 3	T 4	2022	2023
Raise the Achievement of all students who are not currently achieving at their expected Writing Level Yr 0 - 8	Agreed assessment practices eg easttle/PAT/STAR/SEA/6 yr nets		TS and all primary staff						

**Graduation & Transition Goal** - All students will experience successful transition between each year level at Tapawera and from Tapawera into training, employment, or further education

Baseline Data (Why this goal was chosen)	Annual Goals & Targets	Actions to Achieve (How will we know)	Lead by:	Time Frame					
				T 1	T 2	T 3	T 4	2022	2023
<p>Establish a graduate profile for Tapawera</p> <p>Develop 'Curriculum Mapping' in each subject to show learning progressions through the years. This needs to be connected to future pathways so it is clearer to students, whanau, and others.</p>	<p>Yr 11 -13 teachers - Graduate profile for students during Term 2. HODs to look at and develop subject mapping in Term 3 in time for the student option choices in 2022.</p>	<p>Making sure everyone is familiar with this programme – students/parents and staff and further develop it.</p>	<p>Syndicate Leaders and staff</p>						



# Tapawera Area School

*Te Kura ā Rohe o Tapawera*

10 April 2023

## KIWI Sport Funding Report:

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2022 the school received total Kiwi sport funding of \$3000.58 excluding GST.

The funding was spent on extra equipment for volleyball, playground equipment and swimming lessons.

The number of students that participated in organised sport was 166.

A handwritten signature in black ink, appearing to read 'Andrew Murray'. The signature is fluid and cursive, with a large initial 'A' and 'M'.

Andrew Murray  
Limited Statutory Manager

## INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAPAWERA SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor Tapawera Area School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 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 arise from the Public Audit Act 2001.

#### Other information

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

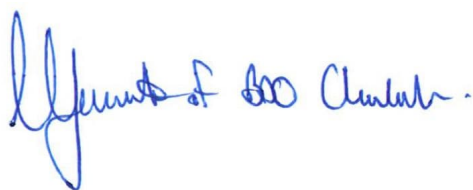
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

In addition to the audit, we have carried out engagements reviewing financial projections, which are compatible with those independence requirements. Other than the audit and these engagements, we have no relationship with or interests in the School.



Warren Johnstone,  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand