

TAHUNA NORMAL INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 3839

Principal: Simon Clarke

School Address: 31 Auld Street, St Kilda, Dunedin

School Postal Address: 31 Auld Street, St Kilda, Dunedin

School Phone: 03 455 3994

School Email: tahuna@tahuna.school.nz

	Position	How Position Gained	Term Expired/ Expires
Peter Renton	Board Chair	Elected	Feb-24
Simon Clarke	Principal ex Officio		
Angus Geary	Parent Representative	Co-opted	Feb-24
Sarah Simmers	Parent Representative	Elected	Sep-25
Marianne Coughlin	Staff Representative	Elected	Sep-25
Steve Carr	Parent Representative	Elected	Sep-25
Part Year Members:			
Sina Walker	Parent Representative	Co-opted	May-23
Rhys Wilson	Parent Representative	Elected	Resigned Feb 2023

Accountant / Service Provider: Greg Verhoef Chartered Accountant

Tahuna Normal Intermediate School

Annual Financial Statements - For the year ended 31 December 2023

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Tahuna Normal Intermediate School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Peter Renton

Full Name of Presiding Member



Signature of Presiding Member

2/12/24

Date:

Simon Clarke

Full Name of Principal



Signature of Principal

2/12/24

Date:

Tahuna Normal Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	4,988,623	4,357,867	4,340,176
Locally Raised Funds	3	292,162	331,707	291,752
Government Grants - Resource Teachers Learning and Behaviour	18	3,036,611	-	2,994,788
Interest		61,095	8,000	20,529
Other Revenue		2,389	50,000	63,715
Total Revenue		8,380,880	4,747,574	7,710,960
Expense				
Locally Raised Funds	3	225,983	265,150	183,277
Learning Resources	4	3,597,909	3,265,986	3,232,513
Administration	5	370,502	299,957	349,743
Interest		5,748	200	7,410
Property	6	979,897	864,599	836,795
Resource Teachers Learning and Behaviour	18	3,041,901	-	2,986,310
Loss on Disposal of Property, Plant and Equipment		-	-	27,760
Total Expense		8,221,940	4,695,892	7,623,808
		158,940	51,682	87,152
Total Comprehensive Revenue and Expense for the Year		158,940	51,682	87,152

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



Tahuna Normal Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,093,223	2,093,223	1,968,860
Total comprehensive revenue and expense for the year		158,940	51,682	87,152
Contribution - Furniture and Equipment Grant		11,455	-	37,211
Movement in Resource Teachers of Learning & Behaviour Funds		5,289		
Equity at 31 December		2,268,907	2,144,905	2,093,223
Accumulated comprehensive revenue and expense		2,268,907	2,144,905	2,093,223
Equity at 31 December		2,268,907	2,144,905	2,093,223

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.



Tahuna Normal Intermediate School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	755,828	990,631	938,949
Accounts Receivable	8	556,229	517,178	517,178
GST Receivable		31,175	20,386	20,386
Prepayments		25,194	24,054	24,054
Investments		596,155	571,498	571,498
Funds held in Trust		2,450	6,767	6,767
Funds Receivable for Capital Works Projects	17	159,545	175,624	175,624
		2,126,576	2,306,138	2,254,456
Current Liabilities				
Accounts Payable	11	587,688	596,028	596,028
Revenue Received in Advance	12	10,663	4,664	4,664
Painting Contract Liability	14	26,895	26,895	26,895
Finance Lease Liability	15	33,059	31,908	31,908
Funds held for Capital Works Projects	17	165,160	345,835	345,835
Funds for Resource Teachers of Learning & Behaviour services	19	21,926	27,216	27,216
Funds held on behalf of Learning Impact Fund		913	3,060	3,060
		846,304	1,035,606	1,035,606
Working Capital Surplus/(Deficit)		1,280,272	1,270,532	1,218,850
Non-current Assets				
Property, Plant and Equipment	10	1,120,533	1,028,413	1,028,413
		1,120,533	1,028,413	1,028,413
Non-current Liabilities				
Provision for Cyclical Maintenance	13	80,792	65,428	65,428
Painting Contract Liability	14	29,956	44,699	44,699
Finance Lease Liability	15	21,150	43,913	43,913
		131,898	154,040	154,040
Net Assets		2,268,907	2,144,905	2,093,223
Equity		2,268,907	2,144,905	2,093,223

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



Tahuna Normal Intermediate School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,234,125	1,124,323	1,170,900
Locally Raised Funds		279,421	381,707	428,114
International Students		15,130	-	
Goods and Services Tax (net)		(993)	-	42,769
Payments to Employees		(546,489)	(455,793)	(543,403)
Payments to Suppliers		(759,297)	(826,355)	(684,293)
Interest Paid		(5,748)	(200)	(7,410)
Interest Received		58,686	8,000	18,173
Net cash from/(to) Operating Activities		274,835	231,682	424,850
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(261,491)	-	(192,993)
Purchase of Investments		(24,657)	-	(208,906)
Net cash from/(to) Investing Activities		(286,148)	-	(401,899)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,289	-	37,211
Finance Lease Payments		(33,903)	-	(33,881)
		(14,743)	-	(1,178)
Funds Administered on Behalf of Other Parties		(128,451)	-	(236,220)
Net cash from/(to) Financing Activities		(171,808)	-	(234,068)
Net increase/(decrease) in cash and cash equivalents		(183,121)	231,682	(211,117)
Cash and cash equivalents at the beginning of the year	7	938,949	938,949	1,152,954
Cash and cash equivalents at the end of the year	7	755,828	1,170,631	938,949

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

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



Tahuna Normal Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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 15. Future operating lease commitments are disclosed in note 23.

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) Investments

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

i) 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

j) 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.

k) 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 surplus or deficit.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

o) 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.

p) 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.

q) 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.

r) 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.



s) 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.

t) 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.

u) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,154,146	997,715	993,138
Teachers' Salaries Grants	3,065,492	2,658,309	2,620,581
Use of Land and Buildings Grants	672,783	575,235	540,895
Other Government Grants	80,068	62,063	38,525
Other MoE Grants	16,134	64,545	147,037
	<u>4,988,623</u>	<u>4,357,867</u>	<u>4,340,176</u>

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	45,747	117,000	33,208
Fees for Extra Curricular Activities	199,371	191,007	239,346
Trading	4,806	3,750	5,197
Other Revenue	27,108	19,950	14,001
International Student Fees	15,130	-	-
	<u>292,162</u>	<u>331,707</u>	<u>291,752</u>
Expense			
Extra Curricular Activities Costs	203,505	246,400	173,185
Trading	1,723	750	1,467
Other Locally Raised Funds Expenditure	13,868	18,000	8,625
International Student - Other Expenses	6,887	-	-
	<u>225,983</u>	<u>265,150</u>	<u>183,277</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>66,179</u>	<u>66,557</u>	<u>108,475</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	122,571	135,283	131,167
Information and Communication Technology	5,543	16,000	9,678
Library Resources	127	5,200	145
Employee Benefits - Salaries	3,258,791	2,904,003	2,884,640
Staff Development	29,217	25,500	22,011
Depreciation	181,660	180,000	184,872
	<u>3,597,909</u>	<u>3,265,986</u>	<u>3,232,513</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,650	7,107	6,000
Board Fees	2,765	4,000	2,681
Board Expenses	1,386	5,500	8,018
Communication	4,782	6,250	5,087
Consumables	31,403	45,100	21,524
Operating Leases	285	15,000	(5,867)
Other	25,939	27,200	20,862
Employee Benefits - Salaries	281,010	169,500	271,350
Insurance	12,702	15,300	10,663
Service Providers, Contractors and Consultancy	4,580	5,000	9,425
	<u>370,502</u>	<u>299,957</u>	<u>349,743</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	15,352	15,000	11,579
Consultancy and Contract Services	56,777	58,818	53,191
Cyclical Maintenance	26,931	26,815	16,357
Grounds	9,610	10,400	12,014
Heat, Light and Water	63,826	51,331	48,408
Rates	13,376	13,000	12,638
Repairs and Maintenance	61,830	62,000	92,420
Use of Land and Buildings	672,783	575,235	540,895
Security	3,527	4,000	3,765
Employee Benefits - Salaries	55,885	48,000	45,528
	<u>979,897</u>	<u>864,599</u>	<u>836,795</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	755,828	990,631	938,949
Cash and cash equivalents for Statement of Cash Flows	<u>755,828</u>	<u>990,631</u>	<u>938,949</u>

Of the \$755.828 Cash and Cash Equivalents, \$345,835 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$755,828 Cash and Cash Equivalents, \$21,926 is held by the School on behalf of the RTL B Fund cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.



8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	37,591	69,248	69,248
Receivables from the Ministry of Education	16,273	-	-
Interest Receivable	5,486	3,077	3,077
Teacher Salaries Grant Receivable	496,877	444,853	444,853
	<u>556,227</u>	<u>517,178</u>	<u>517,178</u>
Receivables from Exchange Transactions	43,077	72,325	72,325
Receivables from Non-Exchange Transactions	513,150	444,853	444,853
	<u>556,227</u>	<u>517,178</u>	<u>517,178</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	596,155	571,498	571,498
Total Investments	<u>596,155</u>	<u>571,498</u>	<u>571,498</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	364,048	201,832			(33,057)	532,823
RTLB Assets	77,521				(12,040)	65,481
Furniture and Equipment	348,777	37,245			(44,168)	341,854
Information and Communication Technology	133,407	10,276			(44,991)	98,692
Motor Vehicles	12,290				(9,217)	3,073
Leased Assets	72,087	12,291			(34,398)	49,980
Library Resources	20,283	12,136			(3,789)	28,630
Balance at 31 December 2023	1,028,413	273,780	-	-	(181,660)	1,120,533

Restrictions

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

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	802,432	(269,610)	532,822	600,600	(236,552)	364,048
RTLB Assets	106,003	(40,522)	65,481	106,003	(28,482)	77,521
Furniture and Equipment	964,372	(620,996)	343,376	925,605	(576,828)	348,777
Information and Communication Technology	834,776	(737,605)	97,171	826,021	(692,614)	133,407
Motor Vehicles	87,912	(84,840)	3,072	87,912	(75,622)	12,290
Leased Assets	142,475	(92,495)	49,980	130,184	(58,097)	72,087
Library Resources	147,174	(118,543)	28,631	135,038	(114,755)	20,283
Balance at 31 December 2023	3,085,144	(1,964,611)	1,120,533	2,811,363	(1,782,950)	1,028,413

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	29,934	74,003	74,003
Accruals	24,923	8,650	8,650
Employee Entitlements - Salaries	532,831	513,375	513,375
	587,688	596,028	596,028
Payables for Exchange Transactions	587,688	596,028	596,028
	587,688	596,028	596,028

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	7,538	-	
Other revenue in Advance	3,125	4,664	4,664
	10,663	4,664	4,664

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	65,428	65,428	49,071
Increase to the Provision During the Year	26,931	26,815	16,357
Provision at the End of the Year	92,359	92,243	65,428
	80,792	65,428	65,428
Cyclical Maintenance - Non current	80,792	65,428	65,428

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan.

14. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	26,895	26,895	26,895
Due after one year	29,956	44,699	44,699
	56,851	71,594	71,594

In 2021, the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2022 and 2023, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	36,393		37,123
Later than One Year and no Later than Five Years	22,673		47,329
Future Finance Charges	(4,857)		(8,631)
	<u>54,209</u>	<u>-</u>	<u>75,821</u>
Represented by			
Finance lease liability - Current	33,059		31,908
Finance lease liability - Non current	21,150		43,913
	<u>54,209</u>	<u>-</u>	<u>75,821</u>

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	(2,450)	(6,767)	(6,767)
	<u>(2,450)</u>	<u>(6,767)</u>	<u>(6,767)</u>

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

17. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MLE (Senior Block)	(159,545)				(159,545)
Outdoor Sports Canopy	345,835	1,870	(230,911)		116,794
Learning Support Co-ordinator rm repurpose	(4,832)	6,702	(1,870)		(0)
Block 6 water damage	(1,500)	3,598		-	2,098
Specialist Block	(7,097)	55,344	(1,980)		46,268
Break Out Spaces	(2,650)		(199,182)	201,832	(0)
Storm Damage	-	9,906	(9,906)	-	-
Totals	170,211	77,420	(443,849)	201,832	5,615

Represented by:

Funds Held on Behalf of the Ministry of Education	165,160
Funds Receivable from the Ministry of Education	(159,545)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MLE (Senior Block)	(73,342)		(86,203)		(159,545)
Outdoor Sports Canopy	357,660		(11,825)		345,835
Learning Support Co-ordinator rm repurpose	73,049		(77,881)		(4,832)
Block 6 water damage	(1,500)		-		(1,500)
Specialist Block			(7,097)		(7,097)
Break Out Spaces			(2,650)		(2,650)
Totals	355,867	-	(185,656)	-	170,211

Represented by:

Funds Held on Behalf of the Ministry of Education	345,835
Funds Receivable from the Ministry of Education	(175,624)



18. Funds for Resource Teachers of Learning and Behaviour Services (RTLb)

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds held at beginning of the year	27,216		21,854
Revenue			
Teachers' Salary Grant	2,620,556		2,588,322
Administration Grant	93,990		91,474
Learning Support Funding	172,258		173,837
Travel Grant	145,410		136,441
Other Revenue	4,397		4,713
Income received prior years spent in current year/(Income current year not spent)			(5,362)
Total Income	3,036,611	-	2,989,425
Total Funds Available	3,063,827	-	3,016,641
Expenses			
Employee Benefit - Salaries	2,620,556		2,588,323
Administration	48,980		64,912
Learning Support	167,949		174,852
Year 11-13			
Travel	64,480		53,732
Depreciation	807		
Other Expenses	139,130		104,490
Total Expenses	3,041,901	-	2,986,309
Opening Funds Held in Advance	27,216		21,854
Annual Income	3,036,611		2,989,425
Annual Expenses	-3,041,901		-2,986,309
Purchase of assets	0		-3,116
Year end liability adjustments	0		5,362
Funds Held at Year End	21,926	0	27,216

19. Funds Held on Behalf of the Learning Impact Fund Cluster

Tahuna Normal Intermediate School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held at Beginning of the Year	3,060		64,683
Funds Received from Cluster Members			-
Interest Income	11,430		219
	119		
Total funds received	11,549	-	219
Funds Spent on Behalf of the Cluster	13,697		61,842
Funds Held at Year End	912	-	3,060



20. 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.

21. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,765	2,901
<i>Leadership Team</i>		
Remuneration	767,745	706,698
Full-time equivalent members	6	6
Total key management personnel remuneration	770,510	709,599

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (2 Member) and Property (2 Members) committees that meet monthly and quarterly respectively. 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	180-190
Benefits and Other Emoluments	0-10	0-10

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
120-130	2	
110-120	3	3
100-110	29	2

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



22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay equity settlement wash up amounts

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

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$821,807 (2022:\$622,687) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
MLE - Senior Block	1,645,101	1,522,554	122,547
Outdoor Sports Canopy	400,000	245,076	154,924
Specialist Block	553,443	9,077	544,366
Total	2,598,544	1,776,707	821,837

(b) Operating Commitments

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

24. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	755,828	990,631	938,949
Receivables	556,227	517,178	517,178
Investments - Term Deposits	596,155	571,498	571,498
Total financial assets measured at amortised cost	1,908,210	2,079,307	2,027,625

Financial liabilities measured at amortised cost

Payables	587,688	596,028	596,028
Finance Leases	54,209	75,821	75,821
Painting Contract Liability	56,851	71,594	71,594
Total financial liabilities measured at amortised cost	698,748	743,443	743,443

25. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT

To the readers of Tahuna Normal Intermediate's financial statements for the year ended 31 December 2023

The Auditor-General is the auditor of Tahuna Normal Intermediate (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe New Zealand Audit Partnership, 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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 2 December 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included within the; Report of Te Tiriti o Waitangi, Evaluation of the School's Progress and Achievement, Statement of Variance, Statement of Compliance with Good Employer Policy and Statement of Kiwisport Funding, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Dunedin, New Zealand



31 Auld Street
St Kilda
Dunedin
(03) 455 3994

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>Health and Safety Policies: The school has comprehensive health and safety policies that cover all aspects of the school's operations and improving procedures. These policies outline procedures for identifying, assessing, and mitigating risks to ensure the safety and well-being of staff.</p> <p>Risk Assessments: Regularly conduct thorough risk assessments across the school premises, including classrooms and other facilities. Identify potential hazards and take appropriate measures to eliminate or minimize risks.</p> <p>Training and Education: This training covers emergency procedures, safe equipment usage, and protocols for handling hazardous materials. First aid training completed for all staff.</p> <p>Emergency Procedures: We have clear and effective emergency procedures that address various scenarios, such as fires, earthquakes, tsunamis, medical emergencies, and lockdowns. Conduct regular drills to ensure staff are familiar with these procedures.</p> <p>Safe Equipment and Facilities: We ensure that all equipment, tools, and facilities are well-maintained and in compliance with safety standards. Regularly inspect and service equipment to prevent accidents. 2023 Tag Electrical test and Tag specialist department</p> <p>Communication Channels: We have clear communication channels for staff to report safety concerns or hazards they come across through the schools LMS. We encourage an open and transparent culture where employees and student's feel comfortable raising safety-related issues. These have been brought up at a number of assemblies and when construction work begins.</p> <p>Health and Well-being: We promote staff well-being by offering resources for managing stress, addressing mental health concerns, and maintaining a healthy work-life balance. We provide a subsidy for physical health pursuits.</p>

	<p>Injury Reporting: We have a system for reporting and recording workplace injuries or incidents. We respond promptly to incidents, provide necessary medical attention, and investigate the root causes to prevent similar incidents in the future.</p> <p>External Audits: We use external health and safety professionals to conduct audits on the physical safety of the buildings and grounds eg test and tag</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>https://tahunanormal.schooldocs.co.nz/6483.htm?zoom_highlight=EEO</p> <p>Effectively – Transparency in allocation of units and internal promotions within the school</p> <p>BOT review employment policies regularly. Eg New process including new employee checklist adopted as standard practice.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>We commonly use a weighted matrix for employment decisions.</i></p> <p>Interview panels are made up of Board and Staff for permanent roles.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p><i>Through whanau hui we gather a range of information about what our community want as the aims and aspirations for Maori.</i></p> <p>We have meetings with our Maori staff to discuss a range of issues including unconscious bias and their role in the school to name just two. We represent the greater region with our contribution to the roopu focused on employment of Maori in Dunedin.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>A rigorous professional development programme aimed at improving their skills as a teacher including co-teaching, feedback, sub conscious bias in relation to ethnicity, project based learning and engagement.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Equal Pay and Pay Equity:</p> <p>Flexible Work Arrangements: We recognise the importance of flexible work arrangements, such as part-time work and flexible hours.</p> <p>Maternity and Parental Leave: We provide maternity and parental leave that supports women during pregnancy and after childbirth. We have offered extended parental leave options to allow women to balance their careers with caregiving responsibilities.</p>

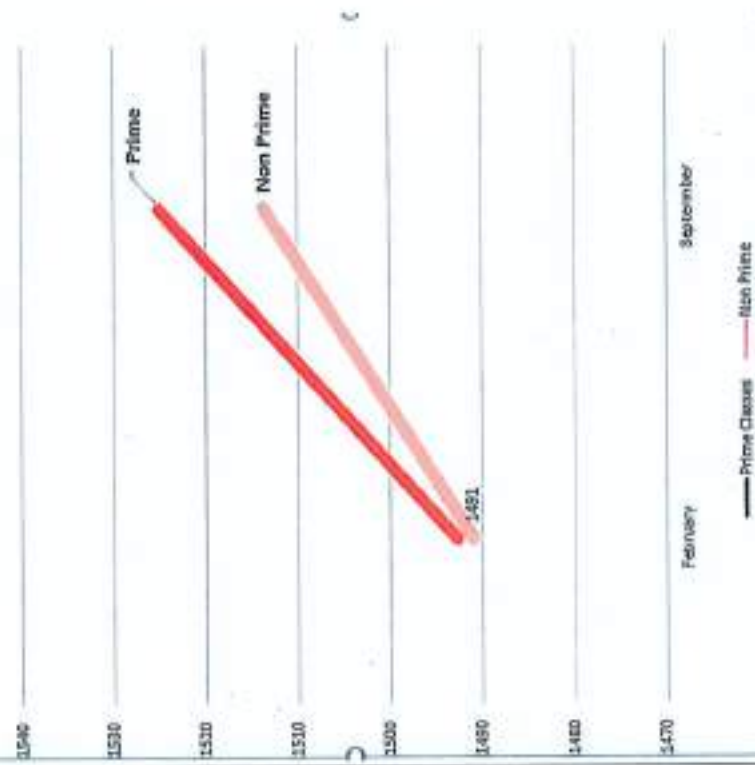
	<p>Anti-Discrimination and Harassment Policies: We have anti-discrimination and anti-harassment policies that protect women from any form of workplace discrimination or harassment based on gender..</p> <p>Representation in Decision-Making: We ensure that women are represented in key decision-making processes within the school, helping to shape policies and strategies that affect their employment.</p>
How are you recognising the employment requirements of persons with disabilities?	<i>Through our EEO policy listed above</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	X	
Has this policy or programme been made available to staff?	X	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	X	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	X	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		x
Does your EEO programme/policy set priorities and objectives?	X	

Outcomes

EASTTLE MATH RAW RESULTS FEB - SEP



Math Year 8 Maori -

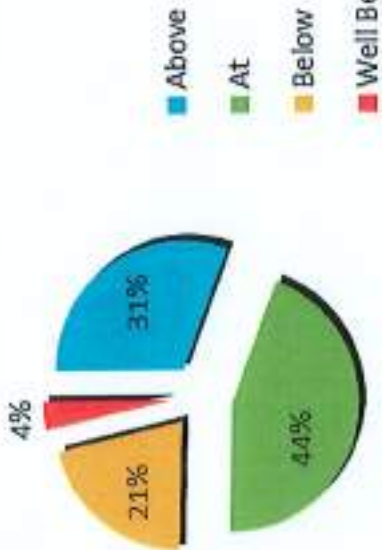
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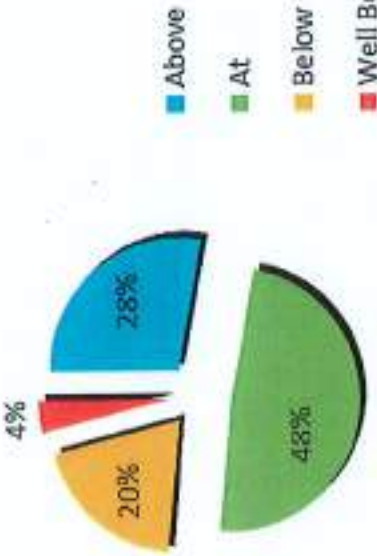


Actions	Outcomes	Reasons for the variance	Evaluation
<ol style="list-style-type: none"> Golden hour of maths per day Math extension classes reduces the number of students in math time Timetable for teachers established Additional math resources purchased Baseline data collected on attitude and application in mathematics Some PD delivered for teaching Prime Regular monitoring and reporting to BOT by LSC 	<ol style="list-style-type: none"> 18 percent improvement Improved attitudinal results Prime mathematics was viewed favourably by students with them taking home their practice book and working with parents. 	<p>The programme allows for greater understanding of what to teach and how to teach it for the teachers. Teachers lack of prior knowledge can be a barrier for good teaching of mathematics.</p> <p>The teachers felt a collective responsibility for making the trial successful</p> <p>Students enjoyed the programme and the workbooks.</p> <p>Clear timetable and expectation of content delivery was established.</p>	<p>The introduction of the Prime Programme has created a pleasing improvement in our mathematics teaching and outcomes. The graph to the left is based upon EASTTLE which all year 8 classes sat at the start and end of the year. It was pleasing that all classes made improvements but it was notable that the classes using Prime Mathematics as the base for the delivery of mathematics teaching made accelerated progress. Other notable outcomes included</p> <ul style="list-style-type: none"> 3 students out of 9 made significant improvement. 18% improvement overall is significant

			<ul style="list-style-type: none"> Maori students achieving better than the rest of the cohort
Planning for 2024	<ol style="list-style-type: none"> Adopt the Prime Maths Program as a Year 8 and Year 7 programme for 2024. More professional development on how to use the resource as it would only accelerate and elevate the maths results achieved so far. Create a unit holder position for a teacher to lead the change consistently across the school 		


Mathematics Basic Facts

Strategic Goal	Students experience a continued focus on literacy and improved mathematics results.												
Annual Goal	80% of the school working at At or Above in Mathematics												
Baseline Data	<div>Maths Whole School November 2022</div>  <table><thead><tr><th>Category</th><th>Percentage</th></tr></thead><tbody><tr><td>Above</td><td>31%</td></tr><tr><td>At</td><td>44%</td></tr><tr><td>Below</td><td>21%</td></tr><tr><td>Well Below</td><td>4%</td></tr></tbody></table>			Category	Percentage	Above	31%	At	44%	Below	21%	Well Below	4%
Category	Percentage												
Above	31%												
At	44%												
Below	21%												
Well Below	4%												
Outcomes													

	<p>Maths Whole School November 2023</p>  <table border="1"><thead><tr><th>Category</th><th>Percentage</th></tr></thead><tbody><tr><td>Above</td><td>28%</td></tr><tr><td>At</td><td>48%</td></tr><tr><td>Below</td><td>20%</td></tr><tr><td>Well Below</td><td>4%</td></tr></tbody></table>	Category	Percentage	Above	28%	At	48%	Below	20%	Well Below	4%	
Category	Percentage											
Above	28%											
At	48%											
Below	20%											
Well Below	4%											
Actions	Outcomes	Reasons for the variance	Evaluation									
<ol style="list-style-type: none">1. Golden hour of maths per day2. Math extension classes reduces the number of students in math time3. Timetable for teachers established4. Additional math resources purchased5. Baseline data collected on attitude and application in mathematics6. Some PD delivered for teaching Prime	<p>Only a 1% improvement in students going from Below to At</p> <p>The goal of 80% was not achieved as we only got to 76%</p> <p>The Year 8 cohort improved from 75% At/Above in Nov 22 – 70% at/above in June 23 to finally 78% At/Above. An improvement of 3% and only 2% short of our goal</p>	<p>Due to the nature of Intermediates losing half their school every year. We did not compare apples with apples.</p> <p>The November 2022 data did not contain the 270 Year 7s that are now in the school.</p> <p>The Year 8s did make a 3% Improvement largely due to the actions that were taken like the introduction of Prime Mathematics and the golden hour.</p>	<p>Although the data analysis was inconclusive due to not measuring the cohorts improvement from February to December. The school does remain concerned that Mathematics as a school sits at only 75% achieving where they should be,</p>									

Regular monitoring and reporting to BOT by LSC			
Planning for 2024	<ol style="list-style-type: none"> 1. Adopt the Prime Maths Program as a Year 8 and Year 7 programme for 2024. 2. More professional development on how to use the resource as it would only accelerate and elevate the maths results achieved so far. 3. Create a unit holder position for a teacher to lead the change consistently across the school 		

Strategic Goal	To enhance the quality of delivery of each curriculum area through using the strengths of the staff team, and through addressing each curriculum area over a time frame that is open to the needs of children, and helps build a positive, skilled teaching team												
Annual Goal	Year 7 Writing – 80% At or Above												
Baseline Date	28% of our students entering Year 7 in 2023 were identified as Well Below or Below.												
	<div><h3>Writing Year 7 - June 23</h3><table><thead><tr><th>Category</th><th>Percentage</th></tr></thead><tbody><tr><td>Above</td><td>9%</td></tr><tr><td>At</td><td>64%</td></tr><tr><td>Below</td><td>20%</td></tr><tr><td>Well Below</td><td>7%</td></tr></tbody></table></div> <p>By June this was established to be 27% were achieving Below/Well Below</p>			Category	Percentage	Above	9%	At	64%	Below	20%	Well Below	7%
Category	Percentage												
Above	9%												
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<p>Outcomes</p>	<p>Writing Year 7 - Nov 23</p>  <p> ■ Above ■ At ■ Below ■ Well Below </p>		
<p>Actions</p>	<p>Outcomes</p>	<p>Reasons for the variance</p>	<p>Evaluation</p>
<p>Literacy hour every day</p> <p>Support from teacher aides and a specialist teacher of writing.</p> <p>Collaborative planning and data analysis at Year group level.</p>	<p>Year 7 group has continued to improve with a 5% improvement overall from Below/Well Below to At from when they were in Year 6.</p> <p>Only 3% from whole school average of 80% At or Above</p>	<p>Quality teaching and time dedicate to the improvement of writing and its functions.</p>	<p>Our students perform well against National averages in writing 77% vs 65%. Although room for improvement especially in spelling and punctuation (most notably in boys) their sentence structure and creative thinking is very good.</p>
<p>Planning for 2024</p>	<p>Introduce the code spelling programme in 2024</p> <p>Continue to monitor Year 8 writing programme carefully.</p> <p>Implement the recommendations from the Ministry of Education on structured literacy once they become finalised</p>		

Tahuna Normal Intermediate School Strategic Plan and Charter

2024-2025

Mission Statement

The aim of Tahuna Normal Intermediate School is to develop independent learners through the provision of high quality learning programmes.

Our Vision



Overview – Tahuna Normal Intermediate School focuses on the learning, emotional physical and behavioural needs of Year 7 and 8 students.

As a Normal School, Tahuna provides a sound learning environment for pupils, and College teacher trainees. A competent teaching staff supported by College teacher trainees work to provide quality learning situations for children.

Consultation Process in the creation of this document

The 2024-2025 Strategic Plan was created using a number of tools and with the key stake holders of the school.

The Community – In person meetings were held via whanau hui, matariki evenings, fono to ask the parents what the aspirations for their children were. Digital surveys were used to refine the strategic goals and prioritise the goals.

The Staff and Students – The staff have been consulted through workshops and the students has the opportunity to discuss at their level in a variety of different ways including the school council.

Professional Institutions – ERO provided feedback on the effectiveness of the goals and helped align them to the School Improvement Framework. The University of Otago and the trainee teachers they provide were also consulted and included in the plan as they are an important stake holder as part of the "Normal" schools network.

How does Tahuna Normal Intermediate School give effect to Te Tiriti o Waitangi

Wairuatanga	Kawanatanga	Ōritetanga	Rangatiratanga
	Governance	Full citizenship and rights	Self determination
Regular use of Te reo throughout the school	Providing agency in curriculum learning areas via PBL	Mātauranga Maori Wiki	Taonga Pūora though music programme
Taiopoka available to students and a performance ropu	Professional Development	School Haka	Mihi/Pepeha
Language weeks promoted including te wiki o te reo Maori	Whanau hui	Taiopoka	Classroom Treaty
Recognising Māori student success	Mātauranga Maori Wiki/Matariki disco and evening	PD for teachers	Te Reo
Ongoing consultation through snapshot	Taiopoka	Matariki evening	Visual Arts
Spending time to get to know our students and their whanau	Whanau hui	Teaching practice that focuses on openness/acceptance/tolerance	Māori Traditions – Ki o rahi, Rako, korowai, poi
Ki-o-rahi		Leadership – whanau groups	Te Reo in classes
Art work		Financial Support – Equity over equality - No School Fees	Karakia in staff meetings
Mātauranga Maori Wiki			Karakia kai
Hangi			Mātauranga Maori Wiki/Matariki disco and evening
			School haka
			Taitoko leaving staff
			Extension activities through electives
			Education Perfect – Te Reo Support
			Whanau hui

	NELP LINK <i>Learners at the Centre</i> 2, 2b, 2c, <i>Barrier free access</i> 3, 3b,3c, 4, 4a, 4b <i>Quality teaching and leadership</i> 5, 5b, 5c, 6, 6a, 6b, 6c	Experiences	People	NELP LINK <i>Learners at the Centre</i> 1, 1A, A8, 1C <i>Barrier free access</i> 4c
Success Statement		<p>Learner progress and achievement outcomes are consistently equitable and excellent for all learners. Learners with diverse learning requirements progress and achieve well. Learner outcomes are enhanced through systematic and sustained school processes, practices and actions. To achieve this learners will:</p> <ul style="list-style-type: none"> • Experience fair and equal opportunity to participate and explore in a diverse range of learning experiences. • Students experience a continued focus on literacy and improved mathematics results • Students develop a range of collaborative, problem solving and self assessment skills as teachers build a common understanding of teaching through Project Based Learning (PBL) and STEAM • Report how the schools embraces Tikanga Māori, Te Tiriti o Waitangi and cultural diversity through our curriculum 	<p>Professional relationships and effective teaching are focused on the learning and wellbeing of each learner. Teachers are consistently using effective teaching strategies and practices in adaptive ways to promote equitable and excellent learner outcomes. To achieve this learners will:</p> <ul style="list-style-type: none"> • Learn from teachers who have up to date professional development in PBL and STEAM and experience a diverse range of teaching skills to support our Ākonga and college students • Experience co-teaching which utilises teachers strengths and provides a range of learning opportunities for the betterment of our Ākonga <ul style="list-style-type: none"> • Have a culture focused on understanding and catering to the social and emotional needs of adolescents. 	
Success Statement	Barrier free access 4c	<p>Places</p> <p>Students will experience safe, effective, modern spaces that promote exceptional teaching and learning. To achieve this learners will:</p>	<p>Community</p> <p>The school has well-established educational powerful connections, communication and relationships and with Māori whānau, hapū, iwi, parents, families and other key stake holders to support student learning and outcomes.</p>	<p>Learners at the Centre 2a, 2d <i>Quality teaching and leadership</i> 5a</p>

2024 – 2025 Goals



<p>2024 – 2025 Goals</p>	<ul style="list-style-type: none"> • Experience an innovative specialist area that encourages collaboration and creativity for our ākonga/kaiake • Have regular access to all-weather sports area and an attractive library that promotes reading. • Learn in classrooms that are equitable across the school in design and that supports the consistent delivery of teaching and learning 	<ul style="list-style-type: none"> • Become a first choice school for College Students by provide high quality learning experiences and additional learning opportunities • Integrate meaningful learning experiences with the community for our ākonga • Have a strong connection and understanding to the land that we work on.
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Please note that once finalised and approved by the MOE it will then be sent to a graphic designer to become more user friendly for the community



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TAHUNA NORMAL INTERMEDIATE SCHOOL KIWISPORT

2023

Students participated in organised sport. In 2023 the school received Kiwisport funding of \$7837.76(2022 \$7,387.13). The funding was spent on sports equipment, a sports co ordinator to organise coaching of teams, sports exchanges and providing a PE Program for years 7&8