

# TAHUNA NORMAL INTERMEDIATE SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Mike McCaw	Presiding Member	Elected	Apr-22
Peter Renton	Presiding Member	Elected	Feb-24
Simon Clarke	Principal ex Officio		
Brendan Murray	Treasurer	Elected	Feb-22
Angus Geary	Parent Representative	Co-opted	Feb-24
Gerardo Luna	Parent Representative	Elected	Apr-22
Rebecca Campbell	Statement of Compliance with	Elected	Sep-22
Rhys Wilson	Parent Representative	Elected	Sep-25
Nicky Krammers	Parent Representative	Co-opted	Apr-22
Sarah Simmers	Parent Representative	Elected	Sep-25
Marianne Coughlin	Staff Representative	Elected	Sep-25

**Accountant / Service Provider:** Moore Markhams Otago

# TAHUNA NORMAL INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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# Tahuna Normal Intermediate 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.

Peter Renton

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

7 February 2024

Date:

Simon Raymond Clarke

Full Name of Principal

[Signature]

Signature of Principal

7 February 2024

Date:

# Tahuna Normal Intermediate School

## Statement of Comprehensive Revenue and Expense

### For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Restated Actual \$
<b>Revenue</b>				
Government Grants	2	4,340,176	4,184,942	4,506,097
Locally Raised Funds	3	291,752	347,969	497,977
Government Grants - Resource Teachers Learning & Behaviour (1)	18	2,994,787	-	2,965,672
Interest Income		20,529	5,000	4,312
Other Revenue		63,716	50,000	68,051
<b>Total Revenue</b>		<b>7,710,960</b>	<b>4,587,911</b>	<b>8,042,109</b>
<b>Expenses</b>				
Locally Raised Funds	3	183,277	207,960	196,774
Learning Resources	4	3,232,507	3,222,801	3,398,401
Administration	5	349,743	325,497	302,337
Finance		7,410	200	4,316
Property	6	836,795	859,652	802,117
Resource Teachers Learning & Behaviour (1)	18	2,986,309	-	2,954,364
Loss on Disposal of Property, Plant and Equipment		27,760	-	7,535
		<b>7,623,801</b>	<b>4,616,110</b>	<b>7,665,844</b>
<b>Net Surplus / (Deficit) for the year (2)</b>		<b>87,159</b>	<b>(28,199)</b>	<b>376,265</b>
<b>Total Comprehensive Revenue and Expense for the Year (2)</b>		<b>87,159</b>	<b>(28,199)</b>	<b>376,265</b>

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

(1) Resource Teachers Learning & Behaviour income and expenses for the year ended December 2021 have been restated  
For details relating to the restatement, please refer to note 18 & 27

(2) The Net Surplus and Total Comprehensive Revenue and Expense for the year ended 31 December 2021 has been restated.  
For details relating to the restatement, please refer to note 18 & 27



# Tahuna Normal Intermediate School

## Statement of Changes in Net Assets/Equity

### For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Restated Actual \$
<b>Equity at 1 January (1)</b>		1,968,854	2,059,726	1,592,589
Total comprehensive revenue and expense for the year (2)		87,159	(28,199)	376,265
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		37,211	-	-
<b>Equity at 31 December (3)</b>		2,093,224	2,031,527	1,968,854
Accumulated comprehensive revenue and expense		2,093,224	2,031,527	1,968,854
<b>Equity at 31 December (3)</b>		2,093,224	2,031,527	1,968,854

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.

(1) Equity for the year ended 31 December 2020 has been restated. For details relating to the restatement please refer to note 27

(2) Total comprehensive revenue and expense for the year ended 31 December 2021 has been restated. For details relating to the restatement please refer to note 18 and 27.

(3) Equity for the year ended 31 December 2021 has been restated. For details relating to the restatement please refer to note 27.

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Restated Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	938,949	1,304,756	1,152,954
Accounts Receivable	8	517,178	604,112	604,112
GST Receivable		20,386	63,148	63,151
Prepayments		24,054	57,405	56,716
Funds held in Trust	16	6,767	10,026	10,026
Investments	9	571,498	362,592	362,592
		<u>2,078,832</u>	<u>2,402,039</u>	<u>2,249,551</u>
<b>Current Liabilities</b>				
Accounts Payable	11	596,027	626,285	626,285
Revenue Received in Advance	12	4,664	25,627	25,627
Painting Contract Liability	14	26,895	26,895	26,895
Finance Lease Liability	15	31,908	20,890	20,890
Funds held for Capital Works Projects	17	170,211	355,867	355,867
Funds for Resource Teachers of Learning & Behaviour services	18	27,216	21,854	21,854
Funds held on behalf of Learning Impact Fund	19	3,060	64,683	64,683
		<u>859,981</u>	<u>1,142,101</u>	<u>1,142,101</u>
<b>Working Capital Surplus/(Deficit)</b>		1,218,851	1,259,938	1,107,450
<b>Non-current Assets</b>				
Property, Plant and Equipment (1)	10	1,028,413	904,161	993,976
		<u>1,028,413</u>	<u>904,161</u>	<u>993,976</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	65,428	49,071	49,071
Painting Contract Liability	14	44,699	45,877	45,877
Finance Lease Liability	15	43,913	37,624	37,624
		<u>154,040</u>	<u>132,572</u>	<u>132,572</u>
<b>Net Assets (2)</b>		<u>2,093,224</u>	<u>2,031,527</u>	<u>1,968,854</u>
<b>Equity (2)</b>		<u>2,093,224</u>	<u>2,031,527</u>	<u>1,968,854</u>

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

(1) Property, Plant and Equipment as at 31 December 2021 has been restated. For details relating to the restatement please refer to note 10 and 27.

(2) Net assets & Equity have been restated as at 31 December 2021 has been restated. For details relating to the restatement please refer to note 27.



# Tahuna Normal Intermediate 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		1,170,900	951,398	1,125,291
Locally Raised Funds		428,114	397,969	421,133
Goods and Services Tax (net)		42,769	-	(87,071)
Payments to Employees		(543,403)	(433,350)	(499,061)
Payments to Suppliers		(684,293)	(769,015)	(585,595)
Interest Paid		(7,410)	(200)	(4,316)
Interest Received		18,173	5,000	3,591
Net cash from/(to) Operating Activities		424,850	151,802	373,972
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(7,535)
Purchase of Property Plant & Equipment (and Intangibles)		(192,993)	-	(295,941)
Purchase of Investments		(208,906)	-	(54,531)
Net cash from/(to) Investing Activities		(401,899)	-	(358,007)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		37,211	-	-
Finance Lease Payments		(33,881)	-	(36,304)
Painting contract payments		(1,178)	-	56,917
Funds Administered on Behalf of Third Parties		(236,220)	-	(663,216)
Net cash from/(to) Financing Activities		(234,068)	-	(642,603)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(211,117)</b>	<b>151,802</b>	<b>(626,638)</b>
Cash and cash equivalents at the beginning of the year		1,152,954	1,152,954	1,779,592
<b>Cash and cash equivalents at the end of the year</b>	7	<b>938,949</b>	<b>1,304,756</b>	<b>1,152,954</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.



# Tahuna Normal Intermediate School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 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 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.

#### *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***

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 not trivial.

#### **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.

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.

## **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, 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.

## **n) Revenue Received in Advance**

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

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

## **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 Revenue and Expense.

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



**p) 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.

**q) 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.

**r) 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.

**s) 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.

**t) 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	993,138	908,973	898,351
Teachers' Salaries Grants	2,620,581	2,658,309	2,878,536
Use of Land and Buildings Grants	540,895	575,235	490,432
Other Government Grants	38,525	42,425	78,117
Other MoE Grants	147,038	-	160,661
	4,340,176	4,184,942	4,506,097

## 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	33,208	88,769	212,260
Fees for Extra Curricular Activities	239,346	248,950	270,142
Trading	5,197	3,750	7,498
Fundraising & Community Grants	-	1,000	819
Other Revenue	14,001	5,500	7,258
	291,752	347,969	497,977
<b>Expenses</b>			
Extra Curricular Activities Costs	173,185	195,210	162,357
Trading	1,467	750	2,671
Fundraising and Community Grant Costs	-	1,000	636
Other Locally Raised Funds Expenditure	8,625	11,000	31,110
	183,277	207,960	196,774
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	108,475	140,009	301,203

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	131,162	148,941	117,702
Information and Communication Technology	9,678	10,000	13,765
Library Resources	145	5,200	488
Employee Benefits - Salaries	2,884,641	2,858,660	3,126,789
Staff Development	22,010	20,000	15,679
Depreciation	184,871	180,000	123,978
	3,232,507	3,222,801	3,398,401

## 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	6,000	7,107	6,066
Board Fees	2,681	4,000	3,550
Board Expenses	8,018	6,500	9,259
Communication	5,087	8,250	7,402
Consumables	21,524	44,600	24,532
Operating Lease	(5,867)	24,000	(4,319)
Other	20,862	25,700	27,816
Employee Benefits - Salaries	271,350	185,000	207,963
Insurance	10,663	11,340	10,093
Service Providers, Contractors and Consultancy	9,425	9,000	9,975
	<b>349,743</b>	<b>325,497</b>	<b>302,337</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	11,579	15,000	11,585
Consultancy and Contract Services	53,191	56,017	49,780
Cyclical Maintenance Provision	16,357	26,815	16,357
Grounds	12,014	10,000	14,681
Heat, Light and Water	48,408	51,839	45,044
Rates	12,638	13,000	11,683
Repairs and Maintenance	92,420	59,746	115,970
Use of Land and Buildings	540,895	575,235	490,432
Security	3,765	4,000	3,740
Employee Benefits - Salaries	45,528	48,000	42,845
	<b>836,795</b>	<b>859,652</b>	<b>802,117</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	938,949	1,304,756	1,152,954
Cash and cash equivalents for Statement of Cash Flows	<b>938,949</b>	<b>1,304,756</b>	<b>1,152,954</b>

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

Of the \$938,949 Cash and Cash Equivalents, \$174,161 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.



Of the \$938,949 Cash and Cash Equivalents, \$27,216 is held by the School on behalf of the RTLB Fund cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

Of the \$938,949 Cash and Cash Equivalents, \$3,060 is held by the School on behalf of the Learning Impact Fund cluster. See note 21 for details of how the funding received for the cluster has been spent in the year.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	69,248	162,858	162,858
Interest Receivable	3,077	721	721
Teacher Salaries Grant Receivable	444,853	440,533	440,533
	<u>517,178</u>	<u>604,112</u>	<u>604,112</u>
Receivables from Exchange Transactions	72,325	163,579	163,579
Receivables from Non-Exchange Transactions	444,853	440,533	440,533
	<u>517,178</u>	<u>604,112</u>	<u>604,112</u>

## 9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	571,498	362,592	362,592
Total Investments	<u>571,498</u>	<u>362,592</u>	<u>362,592</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Building Improvements	397,153	-	-	-	(33,105)	<b>364,048</b>
RTLB Assets	89,815	3,115	-	-	(15,409)	<b>77,521</b>
Furniture and Equipment	239,246	153,093	(153)	-	(41,889)	<b>350,297</b>
Information and Communication Technology	144,222	34,773	-	-	(47,107)	<b>131,888</b>
Motor Vehicles	21,507	-	-	-	(9,217)	<b>12,290</b>
Leased Assets	83,756	51,187	(27,607)	-	(35,248)	<b>72,088</b>
Library Resources	18,277	4,902	-	-	(2,896)	<b>20,283</b>
				-		
<b>Balance at 31 December 2022</b>	<u>993,976</u>	<u>247,070</u>	<u>(27,760)</u>	<u>-</u>	<u>(184,871)</u>	<u><b>1,028,415</b></u>

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book Value
	Valuation	Depreciation	Value	Valuation	Depreciation	
	\$	\$	\$	\$	\$	\$
Building Improvements	600,600	(236,552)	<b>364,048</b>	600,600	(203,447)	<b>397,153</b>
RTLB Assets (1)	106,003	(28,482)	<b>77,521</b>	102,888	(13,073)	<b>89,815</b>
Furniture and Equipment	925,605	(576,828)	<b>348,777</b>	781,009	(541,763)	<b>239,246</b>
Information and Communication Technology	826,021	(692,614)	<b>133,407</b>	802,317	(658,095)	<b>144,222</b>
Motor Vehicles	87,912	(75,622)	<b>12,290</b>	87,912	(66,405)	<b>21,507</b>
Leased Assets	130,184	(58,097)	<b>72,087</b>	307,015	(223,259)	<b>83,756</b>
Library Resources	135,038	(114,755)	<b>20,283</b>	133,696	(115,419)	<b>18,277</b>
<b>Balance at 31 December</b>	<b>2,811,363</b>	<b>(1,782,950)</b>	<b>1,028,413</b>	<b>2,815,437</b>	<b>(1,821,461)</b>	<b>993,976</b>

( 1 ) Property, plant and Equipment as at 31 December 2021 has been restated to include RTLB assets. For detailing relating to the restatement please refer to Note 28

#### 11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	104,989	177,102	177,102
Accruals	8,650	8,650	8,650
Employee Entitlements - Salaries	482,388	440,533	440,533
	<u>596,027</u>	<u>626,285</u>	<u>626,285</u>
Payables for Exchange Transactions	596,027	626,285	626,285
	<u>596,027</u>	<u>626,285</u>	<u>626,285</u>

The carrying value of payables approximates their fair value.

#### 12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Other revenue in Advance	4,664	25,627	25,627
	<u>4,664</u>	<u>25,627</u>	<u>25,627</u>



### 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	49,071	49,071	32,714
Increase to the Provision During the Year	16,357	26,815	16,357
Provision at the End of the Year	65,428	75,886	49,071
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	65,428	49,071	49,071
	65,428	49,071	49,071

### 14. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	26,895	26,895	26,895
Due after one year	44,699	45,877	45,877
	71,594	72,772	72,772

In 2021 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2021, 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	37,123		25,040
Later than One Year and no Later than Five Years	47,329		42,175
Future Finance Charges	(8,631)		(8,701)
	75,821	-	58,514
<b>Represented by</b>			
Finance lease liability - Current	31,908		20,890
Finance lease liability - Non current	43,913		37,624
	75,821	-	58,514

## 16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	(6,767)	(10,026)	(10,026)
	<u>(6,767)</u>	<u>(10,026)</u>	<u>(10,026)</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 7.

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	<u>355,867</u>	<u>-</u>	<u>(185,656)</u>	<u>-</u>	<u>170,211</u>

### Represented by:

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

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MLE (Senior Block)	952,830	64,645	(1,090,817)	-	(73,342)
Outdoor Sports Canopy	-	360,000	(2,340)	-	357,660
Learning Support Co-ordinator rm repurpose	-	74,249	(1,200)	-	73,049
Block 6 water damage	-	-	(1,500)	-	(1,500)
Totals	<u>952,830</u>	<u>498,894</u>	<u>(1,095,857)</u>	<u>-</u>	<u>355,867</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	430,709
Funds Receivable from the Ministry of Education	(74,842)

## 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.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Restated Actual \$
Funds held at beginning of the year	21,854		71,057
<i>Revenue</i>			
Teachers' Salary Grant	2,588,322	2,588,322	2,547,839
Administration Grant	91,474	91,473	88,616
Learning Support Funding	173,837	173,837	169,171
Travel Grant	136,441	136,441	143,223
Other Revenue	4,713	4,713	16,823
<b>Total Income</b>	<b>2,994,787</b>	<b>2,994,786</b>	<b>2,965,672</b>
<i>Expenses</i>			
Employee Benefit - Salaries	2,588,323	2,588,322	2,547,839
Administration	64,912	64,912	72,265
Learning Support	174,852	174,851	165,933
Travel	53,732	53,732	54,390
Other Expenses	104,490	104,490	113,937
<b>Total Expenses</b>	<b>2,986,309</b>	<b>2,986,534</b>	<b>2,954,364</b>
Opening Funds Held in Advance	21,854		71,057
Annual Income	2,994,787		2,965,672
Annual Expenses	(2,986,309)		(2,954,364)
Purchase of assets	(3,116)		(60,511)
<b>Funds Held at Year End</b>	<b>27,216</b>		<b>21,854</b>

## 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.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	64,683	64,683	71,707
Funds Received from Cluster Members			104,854
Interest Income	219		56
Total funds received	219	-	104,910
Funds Spent on Behalf of the Cluster	61,842		111,934
Funds remaining	(61,623)	-	(7,024)
Funds Held at Year End	3,060	64,683	64,683

## 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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,901	3,550
<i>Leadership Team</i>		
Remuneration	706,698	639,948
Full-time equivalent members	6	5
Total key management personnel remuneration	709,599	643,498

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (2 members) 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:

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0-10	180-190
Benefits and Other Emoluments	0-10	20-30

*Principal 2*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	-
Benefits and Other Emoluments	0-10	-

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
110-120	3	4
100-110	2	1
	<hr/> <hr/>	<hr/> <hr/>
	5	5

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 2022 (Contingent liabilities and assets at 31 December 2021: nil).

### Holidays Act Compliance – schools payroll

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

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

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

## 23. Commitments

### (a) Capital Commitments

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

(a) \$1,616,273 contract for Modern Learning Environment (Senior Block) to be completed in 2023, which is fully funded by the Ministry of Education. \$1,379,645 has been received of which \$1,539,190 has been spent on the project to date: and

(b) \$400,000 contract for Outdoor Sports Canopy as agent for the Ministry of Education. This project is fully funded by the ministry and \$360,000 has been received. \$14,165 has been spent on the project to balance date. This project has been approved by the ministry: and

(c) \$82,500 contract for Learning Support Co-ordinator room repurpose as agent for the Ministry of Education. The project is fully funded by the ministry and \$74,249 has been received. \$79,081 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) Proposed contract for Specialist Block upgrade as agent for the Ministry of Education. No funds have been received. \$7,097 has been spent on the project to balance date.

(e) \$159,000 contract for Break Out Spaces as agent for the Ministry of Education. \$2650 has been spent on the project to balance date.

### (b) Operating Commitments

As at 31 December 2022 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	938,949	1,304,756	1,152,954
Receivables	517,178	604,112	604,112
Investments - Term Deposits	571,498	362,592	362,592
Total Financial assets measured at amortised cost	<u>2,027,625</u>	<u>2,271,460</u>	<u>2,119,658</u>

### Financial liabilities measured at amortised cost

Payables	596,027	626,285	626,285
Finance Leases	75,821	58,514	58,514
Painting Contract Liability	71,594	72,772	72,772
Total Financial Liabilities Measured at Amortised Cost	<u>743,442</u>	<u>757,571</u>	<u>757,571</u>

## 25. Events After Balance Date

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



## 26. Comparatives

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

## 27. Prior Period Restatement

All material prior period errors are corrected retrospectively in the first set of financial statements authorised for issue after their discovery, by restating the comparative prior period amounts or, if the error occurred before the earliest period presented, by restating the opening balances of assets, liabilities and equity.

A restatement has been made to the 31 December 2021 financial information and 2020 opening balances in relation to the Resource Teacher of Learning Behaviour Cluster (RTL B). Cluster Income & expenditure in relation to the RTL B was excluded from the school's Statement of Comprehensive Revenue & Expense, and assets were previously recorded as a cluster expense, rather than being included as school assets. The adjustments are set out below:

	<b>Original Balance \$</b>	<b>Adjustment \$</b>	<b>Restated Balance \$</b>
<b>Impact on Statement of Financial Position as at 31 December 2021</b>			
Equity at 1 January	1,502,774	89,815	1,592,589
Property Plant & Equipment	904,161	89,815	993,976
Equity at 31 December	1,879,732	89,122	1,968,854
<b>Impact on Statement of Comprehensive Revenue and Expenses for the year ended 31 December 2021</b>			
Government Grants- Resource Teachers Learning & Behaviour	-	2,965,672	2,965,672
Resource Teachers Learning & Behaviour Expenditure	-	(2,954,364)	(2,954,364)
Depreciation - RTL B	-	(11,997)	(11,997)
Net Surplus and Total Comprehensive Revenue and Expense	376,954	(689)	376,265

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TAHUNA NORMAL INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 21, 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 7 February 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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



## **Responsibilities of the Board for the financial statements**

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

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

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information obtained at the date of our report is Analysis of Variances, Kiwisport Report and Statement of Good Employer Policy but does not include the financial statements and our auditor's report thereon.

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

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

### **Independence**

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

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



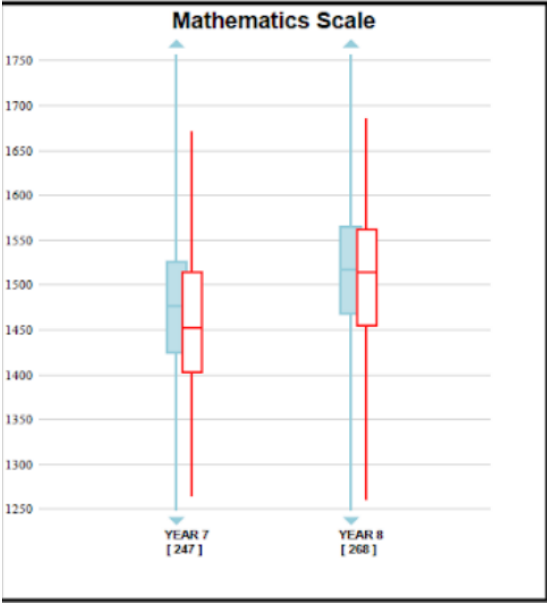
Philip Sinclair  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Dunedin, New Zealand

## Analysis of Variance – 2022 Tahuna Normal Intermediate School Expectations

Each year, the Tahuna Normal Intermediate School Board of Trustees set goals through the Charter that affect every aspect of the running of the school. These are reviewed annually in a variety of ways. Student achievement is the priority for the Tahuna Normal Intermediate School Board of Trustees and therefore greater importance is placed on its learning goals and these are reported on through the Analysis of Variance.

The Board sets measurable, but aspirational targets, as we wish to see all students achieve. We also recognise that academic achievement looks different for different students.

### Year 7 Mathematics

<b>Strategic Goal</b>	To continue developing teaching practice that best meets individual needs and the needs of specific groups.	
<b>Annual Goal</b>	<i>Improve the math scores for 30 Year 7 students from 2A to 3A by the end of T3. This would be a movement of Below to At.</i>	
<b>Baseline Date</b>	 <p style="text-align: center;"><b>Mathematics Scale</b></p> <p>The chart shows two box plots. The left plot is for Year 7 with 247 students, showing a median score of approximately 1450. The right plot is for Year 8 with 268 students, showing a median score of approximately 1520. Both plots show a distribution of scores with whiskers extending to the minimum and maximum values.</p>	<p>After reviewing our Year 7 mathematics data from Term 1, we identified the area of mathematics as an area for improvement.</p> <p>With consultation with Senior Leadership and the Board of Trustees, it was decided to invest in an additional mathematics teacher to work with a small group of year 7 students to increase their confidence and ability with number programmes.</p>

<p><b>Outcomes</b></p>	<p>A teacher was employed to work 4 mornings per week at the beginning of term 2 (0.28). This would allow her to work with students during the first part of the day. An investment by the school was also made to purchase the Prime Maths programme, which included teacher resources and student workbooks. <a href="https://www.scholastic.co.nz/schools/education/prime-maths/">https://www.scholastic.co.nz/schools/education/prime-maths/</a> or <a href="https://tinyurl.com/5dmc2c2y">https://tinyurl.com/5dmc2c2y</a></p> <p>The aim of this programme is to increase their number knowledge and to increase their confidence with all numeracy problems. It is intended that skills revised or learnt during this programme will benefit the students and promote confidence with a variety of number activities. Students will also be part of their classroom numeracy programme so most days are getting a double-up of mathematics.</p>		
<p><b>Actions</b></p>	<p><b>Outcomes</b></p>	<p><b>Reasons for the variance</b></p>	<p><b>Evaluation</b></p>
<ol style="list-style-type: none"> <li>1. Junior based teacher employed 0.28/4 hours per week</li> <li>2. Parents contacted about the programme and encouraged to be an active participant</li> <li>3. Timetable for teachers established</li> <li>4. Prime Mathematics Programme purchased</li> <li>5. Additional math resources purchased</li> <li>6. Baseline data collected on attitude and application in mathematics</li> <li>7. Year 7 focus for teachers which looked at data and</li> </ol>	<ol style="list-style-type: none"> <li>1. 3 students graduated (Level 3b) after one term</li> <li>2. 5 new students added to programme</li> <li>3. 18/35 students moved up at least one level – 51% of the students</li> <li>4. 4/35 students did one year of learning in 2 terms</li> <li>5. 2/35 students did 2 years of learning in 2 terms. Moved from 2A – 4P/4A</li> <li>6. Improved attitudinal results</li> <li>7. Prime mathematics was viewed favourably by students with them</li> </ol>	<p>The programme took a turn to get up and running and then the teacher who was running the programme gained full time employment. This left the programme running effectively for 15 weeks only.</p>	<p>Unfortunately due to the late roll out of the programme due to not fully understanding the issue, ordering of resources and sourcing personnel and then the early conclusion the hoped for results were not achieved.</p> <p>However, enough positives from the short time that we ran the programme encourages us to replicate the programme in 2023.</p>

<p>how to make improvements</p> <p>8. Small groups established during math time</p> <p>9. Delivery of support programme to students</p> <p>10. Regular monitoring and reporting to BOT by LSC</p>	<p>taking home their practice book and working with parents.</p>		
<p><b>Planning for 2023</b></p>	<p>Analyse mathematics results in 2022 and set mathematics as a whole school strategic goal</p> <p>Await outcomes of curriculum refresh, especially the review in mathematics</p> <p>Roll out Prime Mathematics in 6 Year 8 classes</p> <p>Evaluate why girls are performing significantly worse than boys in mathematics and create a teaching sprint in this area in Term 3.</p>		

## Mathematics Basic Facts

<p><b>Strategic Goal</b></p>	<p>To continue developing teaching practice that best meets individual needs and the needs of specific groups.</p>									
<p><b>Annual Goal</b></p>	<p>Review math programme to create a coherent and consistent programme that provides high quality math instruction. Continue to review basic facts programme</p>									
<p><b>Baseline Date</b></p>	<table border="1"> <tr> <td data-bbox="616 1110 1496 1193"> <p>Year 7</p> </td> <td data-bbox="1496 1110 2036 1193"> <p>B.O.Y.</p> </td> </tr> <tr> <td data-bbox="616 1193 1496 1276"> <p>Well Below</p> </td> <td data-bbox="1496 1193 2036 1276"> <p>44</p> </td> </tr> <tr> <td data-bbox="616 1276 1496 1359"> <p>Below</p> </td> <td data-bbox="1496 1276 2036 1359"> <p>81</p> </td> </tr> <tr> <td data-bbox="616 1359 1496 1436"> <p>At</p> </td> <td data-bbox="1496 1359 2036 1436"> <p>82</p> </td> </tr> </table>		<p>Year 7</p>	<p>B.O.Y.</p>	<p>Well Below</p>	<p>44</p>	<p>Below</p>	<p>81</p>	<p>At</p>	<p>82</p>
<p>Year 7</p>	<p>B.O.Y.</p>									
<p>Well Below</p>	<p>44</p>									
<p>Below</p>	<p>81</p>									
<p>At</p>	<p>82</p>									

	Above	32	
	Year 8	B.O.Y.	
	Well Below	95	
	Below	78	
	At	64	
	Above	7	
<b>Outcomes</b>	Year 7		
		B.O.Y.	E.O.Y.
	Well Below	44	12
	Below	81	48
	At	82	99
	Above	32	76
	Year 8		

		B.O.Y.	E.O.Y.
	Well Below	95	24
	Below	78	53
	At	64	111
	Above	7	63
<b>Actions</b>	<b>Outcomes</b>	<b>Reasons for the variance</b>	<b>Evaluation</b>
1. A key tool is the continued use of the self-tracking sheets introduced in 2021 so that students can monitor/track their own progress and can see where they are on the progressions - enabling students to have greater ownership over their learning	Overall, Stage 6 remains a significant choke point, as it has for the last couple of years. This is mostly around multiplication and division to 10 x 10	<p>Lack of explicit teaching of basic facts and number in general</p> <p>The results look better than they are as the tests are based upon EOY expectations rather than where they should be. This makes the Well Below group look worse at the start of the year for many of those students it is purely a timing issue.</p>	<p>The timing issue of having an EOY expectation at the start of the year could mean that teachers focus on the wrong students. Additional resourcing could be invested in students who just needed the time to develop the necessary skills.</p> <p>A large number of students remain below the expected level in both year groups - predominantly due to challenges around multiplication and division</p> <p>We also need to take a closer look at the “tail” for both Year 7 and 8 - what deliberate teaching interventions could help move these students?</p> <p>The Tahuna Basic Facts programme is continuing to gain increased traction. Changes to tighten up systems and data collection are having a positive effect on</p>

			<p>this. Increased buy-in from students and teachers have also had a positive impact. Investment in improved, targeted resourcing over several years is also boosting outcomes</p>
<b>Planning for 2023</b>	<p>A next step as a teaching group should be to look at how we teach these mult/div facts. Do we have ideas we could share across the staff, are we well-resourced for teaching these particular steps, what could we do better?</p> <p>Test the Year 8 students at the BOY with the Year 7 EOY expectation. Develop a Year 7 BOY expectation.</p> <p>Rewrite the delivery plan to spend more time on number and less on the other strands.</p>		

## Co-Teaching

<b>Strategic Goal</b>	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		
<b>Annual Goal</b>	All teachers work towards creating a co teaching agreement and explore Co-Teaching strategies		
<b>Baseline Date</b>	School have developed excellent co teaching environments in the main block of classrooms. No PD on how to use these spaces other than as a break out space teacher aides or individual/group students may work in		
<b>Outcomes</b>	Teachers aware of co-teaching benefits, issues and scenarios of how to co-teach. A Co-Teaching agreement has been created by the staff		
<b>Actions</b>	<b>Outcomes</b>	<b>Reasons for the variance</b>	<b>Evaluation</b>
1. Researched Mark Osborne co teaching programme and developed for Tahuna Staff	A co-teaching agreement has been created by the staff to support co-teaching and having a framework for when things go wrong	Time to practice co-teaching.	Although not as much was completed as hoped in terms of a shift to more regular co teaching an essential foundation stone has been laid with a Co-Teaching Agreement put in place



<p>2. Staff visited Auckland schools looking at co-teaching</p> <p>3. Two terms of staff meetings looking at the positives and issues within co-teaching</p> <p>4. Extensive consultation and collection of ideas on how to co-teach and identify where issues may appear</p>	<p>Some classes effectively experimenting with co-teaching</p> <p>Very few teachers have experimented with co teaching</p>		
<p><b>Planning for 2023</b></p>	<p>Finalise Co-Teaching Agreement</p> <p>Revisit the 8 models of co-teaching</p> <p>Look for opportunities to co-teach in Mathematics, writing or PBL</p> <p>Incorporate Co-Teaching into one of our “Teaching Sprints”</p> <p>Release a teacher to champion co teaching</p> <p>Develop reset buttons in co-teaching spaces</p>		



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## **Tahuna Normal Intermediate School KIWISPORT**

2022

Students participated in organised sport. In 2022 the school received Kiwisport funding of \$7,387.13 (2021 \$7,817.38). The funding was spent on sports equipment, a sports coordinator to organise coaching of teams, sports exchanges and providing a PE Program for years 7&8



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**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Health and Safety Policies: The school has comprehensive health and safety policies that cover all aspects of the school's operations. 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 aide 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.</p> <p>Communication Channels: We have clear communication channels for staff to report safety concerns or hazards they come across through a shared google document/form. 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</p>

	<p>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</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><a href="https://tahunanormal.schooldocs.co.nz/6483.htm?zoom_highlight=EEO">https://tahunanormal.schooldocs.co.nz/6483.htm?zoom_highlight=EEO</a></p> <p>Very effectively</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>How are you recognising,</p> <p>The aims and aspirations of Maori,</p> <p>The employment requirements of Maori, and</p> <p>Greater involvement of Maori in the Education service?</p>	<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>
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
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	