

TAMATEA HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 218

Principal: Robin Fabish

School Address: 61 Freyberg Avenue, Greenmeadows

School Postal Address: P O Box 5055, Greenmeadows, Napier, 4145

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School Email: Vickib@tamatea.school.nz

Accountant / Service Provider:

Education  Services.
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TAMATEA HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
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Financial Statements

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Analysis of Variance

Tamatea High School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Rewa Dawson

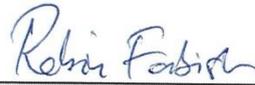
Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:



Full Name of Principal



Signature of Principal

31 May 2023

Date:

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	5,440,868	4,539,162	5,023,205
Locally Raised Funds	3	147,014	80,804	199,119
Interest Income		14,559	1,300	1,860
Gain on Sale of Property, Plant and Equipment		3,459	-	-
		<u>5,605,900</u>	<u>4,621,266</u>	<u>5,224,184</u>
Expenses				
Locally Raised Funds	3	80,261	54,650	60,968
Learning Resources	4	3,669,914	3,126,597	3,499,485
Administration	5	797,639	326,187	675,039
Finance		3,055	2,071	5,701
Property	6	1,029,273	1,101,425	769,382
Loss on Disposal of Property, Plant and Equipment	11	7,363	-	1,791
		<u>5,587,505</u>	<u>4,610,930</u>	<u>5,012,366</u>
Net Surplus / (Deficit) for the year		18,395	10,336	211,818
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>18,395</u></u>	<u><u>10,336</u></u>	<u><u>211,818</u></u>

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

Tamatea High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,077,566	814,913	865,748
Total comprehensive revenue and expense for the year		18,395	10,336	211,818
Contributions from the Ministry of Education				
Capital Works Contribution - Doors		(5,455)	-	-
Equity at 31 December		1,090,506	825,249	1,077,566
Accumulated comprehensive revenue and expense		1,090,506	825,249	1,077,566
Equity at 31 December		1,090,506	825,249	1,077,566

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.

Tamatea High School Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	483,437	882,346	1,178,770
Accounts Receivable	8	235,273	198,799	228,547
GST Receivable		36,060	13,469	-
Prepayments		5,920	15,730	7,613
Inventories	9	6,906	9,287	7,933
Investments	10	917,479	13,000	13,000
Funds Receivable for Capital Works Projects	17	25,214	-	63,201
		<u>1,710,289</u>	<u>1,132,631</u>	<u>1,499,064</u>
Current Liabilities				
GST Payable		-	-	39,249
Accounts Payable	12	420,538	273,234	286,724
Revenue Received in Advance	13	145,238	80,655	21,666
Provision for Cyclical Maintenance	14	103,945	123,933	68,456
Finance Lease Liability	15	8,898	39,098	19,533
Funds held in Trust	16	331,001	137,936	151,944
Funds held for Capital Works Projects	17	130,606	-	381,520
		<u>1,140,226</u>	<u>654,856</u>	<u>969,092</u>
Working Capital Surplus/(Deficit)		<u>570,063</u>	<u>477,775</u>	<u>529,972</u>
Non-current Assets				
Property, Plant and Equipment	11	703,973	544,932	645,218
		<u>703,973</u>	<u>544,932</u>	<u>645,218</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	176,039	177,026	91,004
Finance Lease Liability	15	7,491	20,432	6,620
		<u>183,530</u>	<u>197,458</u>	<u>97,624</u>
Net Assets		<u>1,090,506</u>	<u>825,249</u>	<u>1,077,566</u>
Equity		<u>1,090,506</u>	<u>825,249</u>	<u>1,077,566</u>

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

Tamatea High School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,729,635	1,426,873	1,475,228
Locally Raised Funds		148,715	80,804	193,192
International Students		120,881	-	(37,368)
Goods and Services Tax (net)		(75,309)	-	52,718
Payments to Employees		(1,164,160)	(640,128)	(884,658)
Payments to Suppliers		(404,897)	(708,623)	(616,981)
Interest Paid		(3,055)	(2,071)	(5,701)
Interest Received		9,857	1,300	1,885
Net cash from/(to) Operating Activities		361,667	158,155	178,315
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		6,130	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(133,500)	(75,002)	(101,809)
Purchase of Investments		(904,479)	-	-
Net cash from/(to) Investing Activities		(1,031,849)	(75,002)	(101,809)
Cash flows from Financing Activities				
Owners Contributions		(5,455)	-	-
Finance Lease Payments		(16,505)	(26,528)	(33,070)
Funds Administered on Behalf of Third Parties		(3,191)	-	309,613
Net cash from/(to) Financing Activities		(25,151)	(26,528)	276,543
Net increase/(decrease) in cash and cash equivalents		(695,333)	56,625	353,049
Cash and cash equivalents at the beginning of the year	7	1,178,770	825,721	825,721
Cash and cash equivalents at the end of the year	7	483,437	882,346	1,178,770

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.

Tamatea High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and 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 14.

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 11.

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 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	18-40 years
Furniture and Equipment	4-15 years
Information and Communication Technology	5 years
Motor Vehicles	10 years
Textbooks	4 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,061,542	1,349,534	1,842,438
Teachers' Salaries Grants	2,642,638	2,295,175	2,487,964
Use of Land and Buildings Grants	662,157	812,773	598,923
Other Government Grants	74,531	81,680	93,880
	5,440,868	4,539,162	5,023,205

The school has opted in to the donations scheme for this year. Total amount received was \$48,450.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	5,790	250	542
Fees for Extra Curricular Activities	33,176	47,104	38,015
Trading	35,162	33,450	38,483
Fundraising & Community Grants	53,941	-	87,040
Other Revenue	10,319	-	9,828
International Students	8,626	-	25,211
	147,014	80,804	199,119
Expenses			
Extra Curricular Activities Costs	29,215	18,000	13,013
Trading	34,910	29,850	34,626
Fundraising & Community Grant Costs	8,461	2,200	8,517
Other Locally Raised Funds Expenditure	750	-	-
International Students - Student Recruitment	2,479	1,000	1,500
International Students - Employee Benefit - Salaries	333	-	157
International Students - Other Expenses	537	-	332
Mini Bus	3,576	3,600	2,823
	80,261	54,650	60,968
<i>Surplus for the year Locally raised funds</i>	66,753	26,154	138,151

During the year the School hosted 1 International students (2021:1)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	207,534	160,076	168,755
Library Resources	1,949	2,000	1,257
Employee Benefits - Salaries	3,226,774	2,712,593	3,103,950
Staff Development	5,053	3,650	2,073
Depreciation	145,603	150,000	149,256
Ict	26,691	26,820	29,118
Special Education	35	-	-
Equity	1,465	1,500	1,104
Resource Teacher Of Maori	31,058	40,356	32,556
Star	23,690	27,914	11,266
Extra Curricular Activities	62	1,688	150
	3,669,914	3,126,597	3,499,485

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,993	9,993	9,702
Board Fees	2,635	3,680	3,055
Board Expenses	5,372	2,000	338
Communication	9,067	7,200	7,913
Consumables	32,822	34,422	27,916
Operating Lease	-	-	54
Other	68,686	76,544	71,177
Employee Benefits - Salaries	221,597	168,630	178,535
Insurance	7,952	6,198	9,089
Service Providers, Contractors and Consultancy	17,820	17,520	16,180
Healthy School Lunch Programme	421,695	-	351,080
	797,639	326,187	675,039

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,465	8,550	9,922
Cyclical Maintenance Provision	140,356	69,581	(53,694)
Grounds	9,985	7,985	6,849
Heat, Light and Water	61,314	61,896	66,602
Rates	1,992	2,400	2,097
Repairs and Maintenance	25,651	21,780	20,118
Use of Land and Buildings	662,157	812,773	598,923
Security	3,866	3,000	3,771
Employee Benefits - Salaries	55,810	54,080	52,540
Consultancy And Contract Services	56,677	59,380	62,254
	1,029,273	1,101,425	769,382

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	483,437	882,346	1,178,770
Cash and cash equivalents for Statement of Cash Flows	483,437	882,346	1,178,770

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

Of the \$483,437 Cash and Cash Equivalents \$130,606 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	9,716	6,577	21,626
Receivables from the Ministry of Education	-	-	21,967
Interest Receivable	4,702	25	-
Teacher Salaries Grant Receivable	220,855	192,197	184,954
	<u>235,273</u>	<u>198,799</u>	<u>228,547</u>
Receivables from Exchange Transactions	14,418	6,602	21,626
Receivables from Non-Exchange Transactions	220,855	192,197	206,921
	<u>235,273</u>	<u>198,799</u>	<u>228,547</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	25	37	25
Canteen	-	32	-
Uniforms	6,881	9,218	7,908
	<u>6,906</u>	<u>9,287</u>	<u>7,933</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	917,479	13,000	13,000
Total Investments	<u>917,479</u>	<u>13,000</u>	<u>13,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	183,184	8,222	-	-	(10,767)	180,639
Furniture and Equipment	250,093	183,672	(7,684)	-	(59,126)	366,955
Information and Communication Technology	121,608	6,925	-	-	(41,274)	87,259
Motor Vehicles	38,740	-	(2,350)	-	(6,111)	30,279
Textbooks	3,883	934	-	-	(1,960)	2,857
Leased Assets	25,527	12,510	-	-	(23,462)	14,575
Library Resources	22,183	2,129	-	-	(2,903)	21,409
Balance at 31 December 2022	645,218	214,392	(10,034)	-	(145,603)	703,973

The net carrying value of equipment held under a finance lease is \$14,575 (2021: \$25,527)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	351,255	(170,616)	180,639	343,033	(159,849)	183,184
Furniture and Equipment	1,218,176	(851,221)	366,955	1,082,320	(832,227)	250,093
Information and Communication Technology	407,742	(320,483)	87,259	400,817	(279,209)	121,608
Motor Vehicles	83,991	(53,712)	30,279	96,128	(57,388)	38,740
Textbooks	30,411	(27,554)	2,857	125,777	(121,894)	3,883
Leased Assets	171,952	(157,377)	14,575	197,023	(171,496)	25,527
Library Resources	124,484	(103,075)	21,409	122,355	(100,172)	22,183
Balance at 31 December	2,388,011	(1,684,038)	703,973	2,367,453	(1,722,235)	645,218

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	144,307	38,019	70,175
Accruals	6,662	8,820	6,468
Banking Staffing Overuse	18,338	21,332	-
Employee Entitlements - Salaries	220,855	192,197	184,954
Employee Entitlements - Leave Accrual	30,376	12,866	25,127
	420,538	273,234	286,724
Payables for Exchange Transactions	420,538	273,234	286,724
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	420,538	273,234	286,724

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	2,474	-	-
Gateway	-	3,757	-
Income In Advance	29,524	13,333	20,681
International Students	113,240	63,565	985
	145,238	80,655	21,666

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	159,460	231,378	271,405
Increase to the Provision During the Year	89,751	69,581	69,518
Use of the Provision During the Year	(19,832)	-	(58,251)
Other Adjustments	50,605	-	(123,212)
Provision at the End of the Year	279,984	300,959	159,460
Cyclical Maintenance - Current	103,945	123,933	68,456
Cyclical Maintenance - Non current	176,039	177,026	91,004
	279,984	300,959	159,460

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

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	9,975	39,098	21,872
Later than One Year and no Later than Five Years	7,955	20,432	7,083
Future Finance Charges	(1,541)	-	(2,802)
	16,389	59,530	26,153
Represented by			
Finance lease liability - Current	8,898	39,098	19,533
Finance lease liability - Non current	7,491	20,432	6,620
	16,389	59,530	26,153

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	331,001	137,936	151,944
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	331,001	137,936	151,944

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

17. Funds Held (Owed) for Capital Works Projects

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

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Essential Infrastructure Pt2		212900	(37,068)	37,068	-	-	-
300 Bk Science Lab Upgrade		220950	256,813	79,804	(310,120)	-	26,497
E,F Doors		220945	58,441	6,750	(59,736)	(5,455)	-
Block G Replace Distribution Board		220949	6,364	5,041	(11,405)	-	-
Chemical Store Storm Damage		226935	4,032	(2,034)	(1,998)	-	-
Extract & Heating System		220943	(1,377)	13,893	(12,516)	-	-
Storm Water		220951	(2,736)	-	2,736	-	-
A Toilet & kitchen upgradel		220946	10,502	94,133	(5,241)	-	99,394
Roof replacement A,C,E,F,G,I		220942	45,368	-	(40,653)	-	4,715
Emergency Work-light		233384	(22,020)	29,897	(8,711)	-	(834)
Block C Floor Coverings		238776	-	-	(24,380)	-	(24,380)
Totals			318,319	264,552	(472,024)	(5,455)	105,392

Represented by:

Funds Held on Behalf of the Ministry of Education	130,606
Funds Receivable from the Ministry of Education	(25,214)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Essential Infrastructure Pt2		212900	(18,625)	-	(18,443)	-	(37,068)
300 Bk Science Lab Upgrade		220950	41,736	250,000	(34,923)	-	256,813
Room 202 Carpet		220952	(274)	274	-	-	-
CareTakers House Bathroom		225019	(624)	624	-	-	-
E,F Doors		220945	(1,750)	60,750	(559)	-	58,441
Block G Replace Distribution Board		220949	11,230	-	(4,866)	-	6,364
Chemical Store Storm Damage		226935	-	9,945	(5,913)	-	4,032
Extract & Heating System		220943	-	-	(1,377)	-	(1,377)
Storm Water		220951	-	-	(2,736)	-	(2,736)
A Toilet & kitchen upgradel		220946	-	13,047	(2,545)	-	10,502
Roof replacement A,C,E,F,G,I		220942	-	53,000	(7,632)	-	45,368
Emergency Work-light		233384	-	-	(22,020)	-	(22,020)
Totals			31,693	387,640	(101,014)	-	318,319

Represented by:

Funds Held on Behalf of the Ministry of Education	381,520
Funds Receivable from the Ministry of Education	(63,201)



18. Related Party Transactions

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

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

19. 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	2,635	3,055
<i>Leadership Team</i>		
Remuneration	445,420	432,316
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	448,055	435,371

There are 7 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 (4 members) and Property (4 members) that met 8 and 8 times 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	10.00	8.00
110 - 120	2.00	1.00
120 - 130	1.00	1.00
130 - 140	-	-
140 - 150	-	-
150 - 160	1.00	1.00
	14.00	11.00

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



20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$4,000	-
Number of People	1	-

21. Contingencies

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

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

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

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

\$431,158 contract for the 300 Bk Science Lab Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$372,920 has been received of which \$346,423 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$130,473 contract for the A Toilet & kitchen upgradel as agent for the Ministry of Education. This project is fully funded by the Ministry and \$107,180 has been received of which \$7,786 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$530,000 contract for the Roof replacement A,C,E,F,G,I as agent for the Ministry of Education. This project is fully funded by the Ministry and \$53,000 has been received of which \$48,285 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$30,345 contract for the Emergency Work-light as agent for the Ministry of Education. This project is fully funded by the Ministry and \$29,897 has been received of which \$30,731 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$26,877 contract for the Block C Floor Coverings as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$24,380 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$427,074 contract for the Essential Infrastructure Pt2 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$390,028 has been received of which \$427,096 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$431,158 contract for the 300 Bk Science Lab Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$293,116 has been received of which \$36,303 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$67,500 contract for the E,F Doors as agent for the Ministry of Education. This project is fully funded by the Ministry and \$60,750 has been received of which \$2,309 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$15,128 contract for the Block G Replace Distribution Board as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,480 has been received of which \$6,116 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$12,155 contract for the Chemical Store Storm Damage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,945 has been received of which \$5,913 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$57,500 contract for the Extract & Heating System as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$1,377 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$80,000 contract for the Storm Water as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$2,736 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$130,473 contract for the A Toilet & kitchen upgradel as agent for the Ministry of Education. This project is fully funded by the Ministry and \$13,047 has been received of which \$2,545 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$530,000 contract for the Roof replacement A,C,E,F,G,I as agent for the Ministry of Education. This project is fully funded by the Ministry and \$53,000 has been received of which \$7,632 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$30,000 contract for the Emergency Work-light as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$22,020 has been spent on the project to balance date. This project has been approved by the Ministry.)



(b) Operating Commitments

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

23. 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	483,437	882,346	1,178,770
Receivables	235,273	198,799	228,547
Investments - Term Deposits	917,479	13,000	13,000
Total Financial assets measured at amortised cost	<u>1,636,189</u>	<u>1,094,145</u>	<u>1,420,317</u>

Financial liabilities measured at amortised cost

Payables	420,538	273,234	286,724
Finance Leases	16,389	59,530	26,153
Total Financial Liabilities Measured at Amortised Cost	<u>436,927</u>	<u>332,764</u>	<u>312,877</u>

24. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Hawke's Bay region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

25. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Tamatea High School (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

-22-

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

-24-

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.

David Fraser

David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Tamatea High School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Rewa Dawson	Presiding Member	Elected	Aug 2025
Robin Fabish	Principal	ex Officio	
Mike Mackrill	Parent Representative	Elected	Sep 2022
Aroha Cooper	Parent Representative	Elected	Aug 2025
Tryphena Cracknell	Parent Representative	Elected	Sep 2022
Debbie Hooper	Parent Representative	Co-opted	Sep 2022
Kumeroa Samuels	Parent Representative	Co-opted	Sep 2022
Taiatini Lepaio	Parent Representative	Elected	Aug 2025
Allan Poy	Parent Representative	Elected	Aug 2025
Charla Hawaikirangi	Parent Representative	Elected	Aug 2025
Marion Loughran	Staff Representative	Elected	Aug 2025
Angel Dean	Student Representative	Elected	Sep 2023

Tamatea High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7,490 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tamatea High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Analysis of Variance Reporting 2022



School:	Tamatea High School	School Number:	218
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Stratm Aim:	To improve student learning
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Annual Aim:	To ensure that all school leavers have meaningful pathways.
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Target:	100% of students leaving school enrol in further training or education or have jobs.
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Baseline Data:	Prior to 2019 we had data that was not a comprehensive picture of our leavers. We knew their results for NCEA but not what that enabled them to do. We addressed this and have collected the same data for the past 4 years to evaluate our progress.
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Results:	YR 11 Leavers	2019		2020		2021		2022	
	Returned	50	68%	54	72%	44	68%	50	82%
	Working	3	4%	8	11%	6	9%	1	2%
	Course	10	14%	1	1%	3	5%	1	2%
	NEET	5	7%	3	4%	4	6%	0	0%
	Other School	6	8%	9	12%	8	12%	9	15%
		74		75		65		61	
	YR 12 Leavers	2019		2020		2021		2022	
	Returned	27	55%	41	79%	42	65%	39	75%
	Working	8	16%	8	15%	11	17%	7	13%
	Course	10	20%	3	6%	5	8%	1	2%
	NEET	3	6%	0	0%	4	6%	0	0%
	Other School	1	2%	0	0%	2	3%	5	10%
	Jobseeking					1	2%	0	0%
		49		52		65		52	

YR 13 Leavers	2019		2020		2021		2022	
Returned	0	0%	1	3%	0	0%	1	2%
Working	24	44%	16	52%	24	45%	18	42%
Course	12	22%	6	19%	12	23%	13	30%
NEET	9	17%	2	6%	6	11%	4	9%
Other School	0	0%	1	20%	2	4%	3	7%
University	9	17%	5	16%	5	9%	2	5%
Jobseeking					4	8%	2	5%
	54		31		53		43	

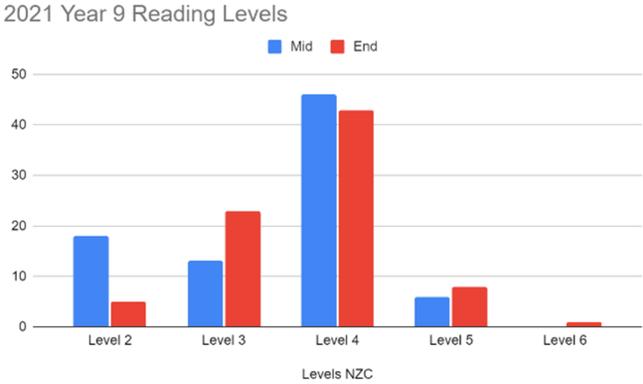
- Year 11 returning student numbers has increased this year which is good to see. A large number of students have moved to another school – we have also had 6 new students start in Yr 12. Retaining our students from Yr 11 to Yr 12 is important to help us ensure they attain a L2 qualification.
- It's good to see the number of Yr12s returning for a 5th year of high school. Returners has increased from the previous year. Some are working and some have changed schools but importantly none are NEETs. The number going to EIT has dropped could be a concern or may reflect the impact of the recent flooding.
- Our Yr13 leavers shows that we have the lowest number going to university for some time and this has followed a declining trend. This reflects a national trend which is influenced by COVID and the dissatisfaction of students having to study online and an aversion to creating study debt. In addition there is growing awareness that some workplaces offer cadetships that pay for tertiary study. Trades careers are also appealing options.
- Similar numbers of students are working to those from previous years. Other school numbers include a student who has been unwell for a number of years and enrolled in the Health Services school.
- The number of NEETS is slightly lower than 2021, but it is important for us to maintain contact with these 4 students to help them choose and follow a pathway.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Ran wānanga for all levels to help them to complete their NCEA qualifications. • Tracked senior NCEA data and leaver pathways. • Ran our careers programme to continue to expose students to new opportunities. • Yr 11 BP Challenge. • Attended Futurepoly Careers event. • Participated in Pūhoro (Science, Technology, Engineering, Maths and Mātauranga Māori). • Career Navigator programme with Dingle Foundation. • Incubator – DHB health. • Trades Academy • Ran driver licensing programmes • Paid for careers courses through STAR, Gateway and Careers dept. • Followed up on all hui whāinga interviews – esp Yr 13. • Continued focus on meaningful pathways goal for leavers. • Ensured those with University aspirations achieved their UE, applied for entrance on time and scholarships to support attendance. 	<ul style="list-style-type: none"> • Majority of school leavers left with a career pathway. • Most completed a NCEA qualification or have returned to keep working on it. • Many have gone into work or enrolled in courses at EIT. • Students were exposed to a wider range of career possibilities which has increase their awareness. • Many leavers have completed their restricted driver’s license – school has paid for lessons, tests, birth certificates and passports. 	<ul style="list-style-type: none"> • Despite the challenges of COVID our school has been able to maintain similar outcomes to previous year. • The problem with only having one Career person is that she can’t do everything – following up on NEETs is an example. 	<ul style="list-style-type: none"> • Work closely with the Careers department to tighten systems to ensure students achieve leaver goals. • Ensure that senior school programmes are informed by student pathway goals. Work with HODs. • Explore and implement system to ensure NEETS are supported until they are on their pathway. • Departments to report on actions and results related to meaningful pathways. • HOD, Dept and PL time to be allocated for focus on pathways. • Continue to develop and expand opportunities for exposure to broad career possibilities. • Establish a building academy to increase the number of students moving into EIT (Te Pukenga) courses and apprenticeships. • Continue to work with Dingle Foundation, Ignite Foundation, Pūhoro, Te Pukenga. • Develop Alumni opportunities – workplace visits, school visits. • Continue to develop the opportunities our students have to experience careers in the real world to assist them with meaningful plans.
Planning for next year:			
<ul style="list-style-type: none"> • Principal and Head of Careers will meet to track budgets, programmes and achievement of targets. • Establish Alumni position to interface related to careers opportunities. • Explore employing addition Careers person to assist with data, systems and careers exposure opportunities. 			

Annual Aim: Accelerate the progress of junior students, in Years 9 & 10, in Literacy and Numeracy so they are working at the expected level.

Target:
Year 9
 Students should be achieving towards or early Level 5 NZC by the end of Year 9. Those achieving Level 4, 5 or 6 are considered 'achieving at or above the expected level'.
Year 10
 Students should be achieving at Level 5 NZC by the end of Year 10. Those achieving at Level 5 or 6 are considered 'achieving at or above the expected level'.

Baseline Data:



Analysis:

There have been considerable shifts in achievement:

- 13 students have moved from Level 2, with now only 6% (5/80) compared to 22% (18/83) at mid year
- There are more students at Level 3, 29% (23) end of year compared to 16% (13) at mid year
- 65% (52/80) of students are at Level 4, 5 or 6
- The gender data is fairly even. The only major difference is in the top levels with a slight difference: 61% (22/36) males and 68% (30/44) females, with one male at Level 6.

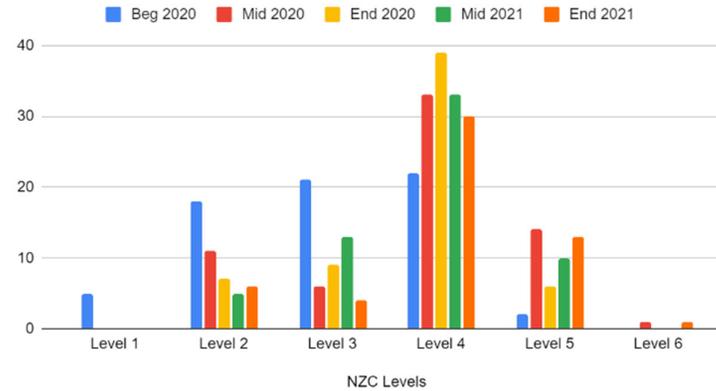
Ākonga Māori Achievement:

- 55% (44/80) of the Year 9 cohort identify as Māori, with 21/36 male and 23/44 female
- 73% (32/44) of Māori students are achieving at Level 4 and above, compared to 55% of non-Māori students.
- See the gender breakdown below:

At Level 4 and Above			
ALL ♂	MĀORI ♂	ALL ♀	MĀORI ♀

61%	76%	68%	70%
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2021 Year 10 Reading Levels



Analysis:

- The Year 10 data has shown minimal improvement from the end of 2020
- 70% (43/61) of students are at Level 4 and 5 - Level 4 (33), Level 5 (10), this compares to 72% (36/50) of students are at Level 4, 5 and 6: Level 4 (26), Level 5 (9), Level 6 (1) at the same time last year
- 36% (12/33) students in Level 4 are achieving at Level 4a
- 30% (18/61) of students are at Level 2 and 3, this is a slightly higher than at the end of 2020
- Male students are over-represented in Level 2 with 19% (5/28) compared to 3% (1/28) female.

Ākonga Māori Achievement:

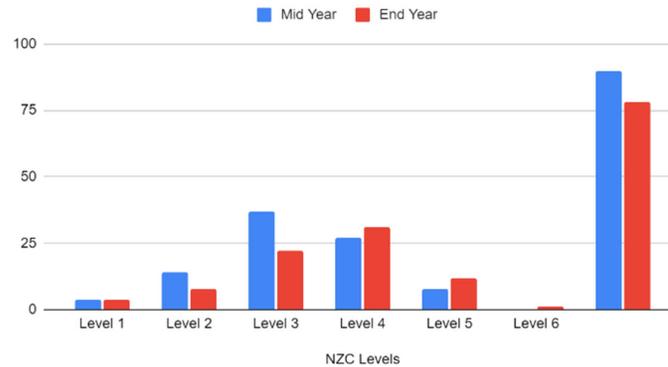
- 33% (18/54) of the Year 10 cohort identify as Māori, with 12/26 male and 16/28 female
- 54% (15/28) of Māori students are achieving at Level 4, compared with 58% of non-Māori students
- 25% (7/28) are at Level 5, compared with 23% of non-Māori students. One non-Māori female student is at Level 6.
- See the gender breakdown below:

At Level 4 and Above

ALL ♂	MĀORI ♂	ALL ♀	MĀORI ♀
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77% 67% 86% 88%

2021 Year 9 Writing Data



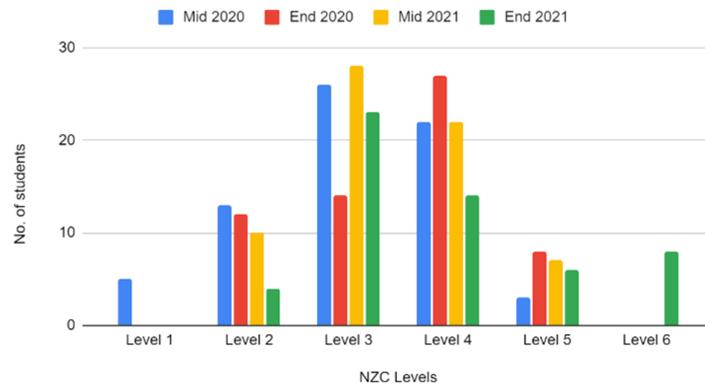
Analysis:

- 78 students are included in the end of year data collection compared to 90 at mid-year
- There have been positive shifts in achievement with less students at Levels 2 and 3 than at mid-year: 57% (51/90) mid-year and 38% (30) end of year
- Four students remain at Level 1, each with specific learning difficulties (ORS, ESOL, significant learning delay and health conditions)
- 40% (31/78) of students are at Level 4
- 17% (13/78) are at Level 5 or 6, this is an increase of 5 students
- More female students are at Level 4 and above compared to male students: 28/38 females; 16/40 males
- More males are at Levels 2 and 3: 21 compared to 9 females
-

Ākonga Māori Achievement:

- 53% (41/78) of the Year 9 cohort identify as Māori, with 22/40 male and 19/38 female
- 61% (25/41) of Māori students are achieving at Level 4 and above, compared to 51% (19/37) of non-Māori students
- Māori female students are achieving well, with 73% (14/19) at Levels 4, 5 and 6.

2021 Year 10 Writing Levels



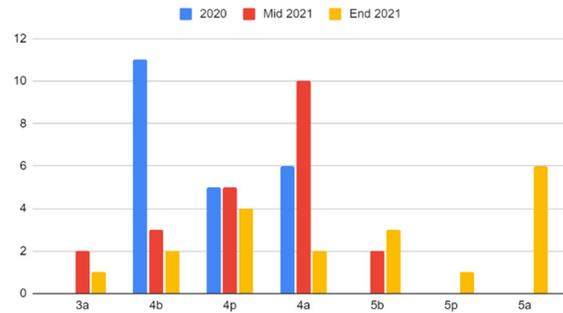
Analysis:

- 55 students are included in the end of year data collection compared to 67 at mid-year
- 49% (27/55) of students are at Level 2 and 3 which is a decrease from mid-year where there were 57% (38/67)
- 51% (28/55) of students are at Level 4, 5 and 6 compared to 43% (29/67) at mid-year
- 8 students are now achieving at Level 6 NZC
- Male students are over-represented at Level 2 and 3: 61% (14/23); compared to 40% (13/32) female students

Ākonga Māori Achievement:

- 53% (29/55) of the Year 10 cohort identify as Māori, with 11/23 male and 18/32 female
- 52% (15/29) of Māori students are achieving at Level 4 and above, compared to 50% (13/26) of non-Māori students
- Māori and non-Māori students are achieving on par at Levels 2 and 3

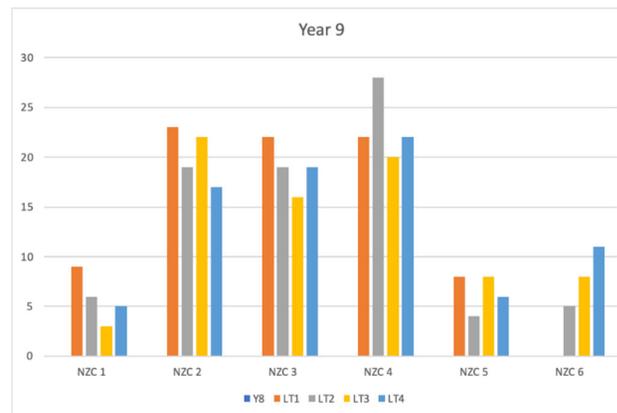
Y10 Target Students 2021 - WRITING

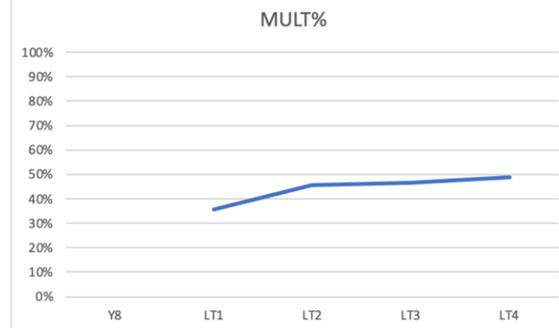
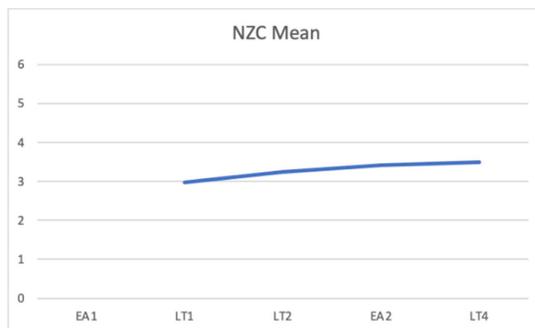


Analysis:

- Information has been collected on 19/22 target students as one has left and two have been absent for a significant period of time
- 53% (10/19) of the target students have met the target of achieving at Level 5 NZC (across all subjects), with six students at Level 5a/6b
- The remainder of students (9/19) are working at Level 4 with one student still at Level 3. This student has had a low attendance record this year which may account for the poor result.
- Eight students have made shifts of two sub-levels or more, with seven making a gain on a whole curriculum level.

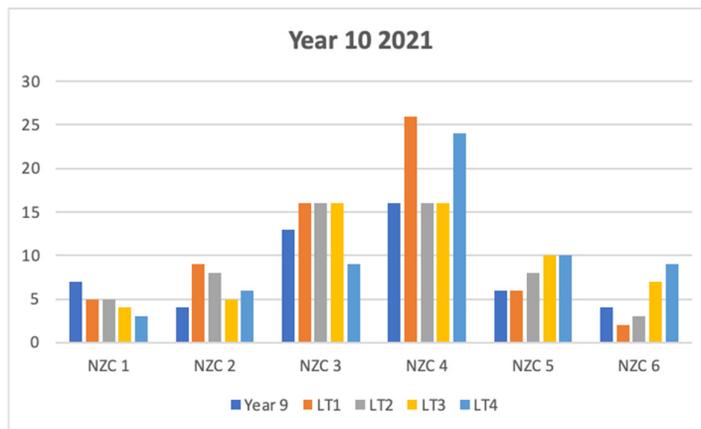
Year 9 Numeracy Levels

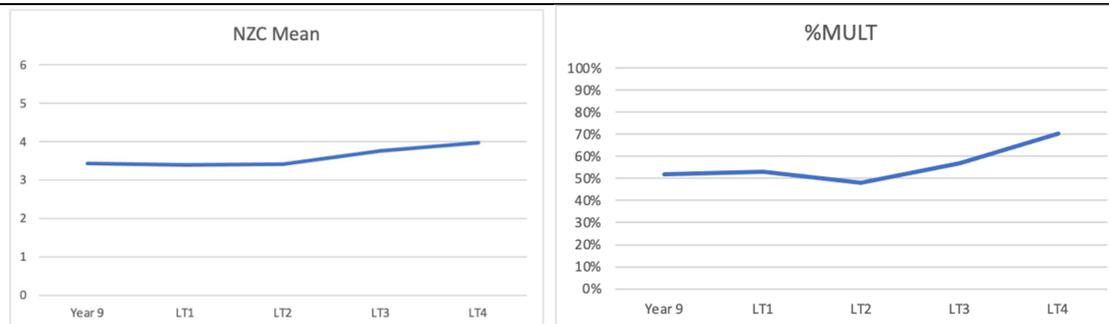




The cohort made the expected 0.5 NZC level improvement moving from NZC 2.96 to NZC 3.5 and improved the %Mult levels to 50%. This is a very good position to be in and will set up these students for strong achievement in Year 10. The Homeroom approach probably caused the steady increase in both NZC and %Mult. The cohort graph sees characteristic stepping down in NZC L1 and 2, steady L3 and 4 as students move through, and increasing L5 and 6. There is a strong group at NZC L5 and L6 and these students will need to be extended in Year 10. Advise and monitor. These are top students, and they are identified!

Year 10 Numeracy Levels





The Year 10 cohort improved expectation 0.5 of a level from about NZC 3.5 to nearly NZC 4. This is accompanied by a high 70% mult% level. A solid position. The cohort graph shows consistent stepping down in NZC L1 and 2 and stepping up in NZC L5 and 6. NZC L3 and L4 are holding patterns as students move through. The Term 4 result showed strong Mult% gains.

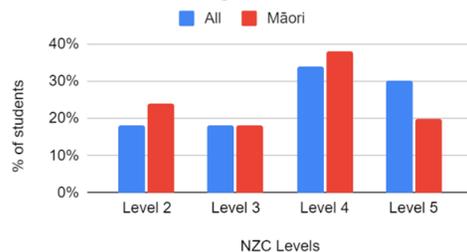
Only 15 students remain at NZC L2 and 3 so please monitor carefully in Year 11. Their SMART goals must be NUMERACY and some AS credits. The remaining students, 70% of the cohort can all be expected to cope easily with Year 11 maths. Of these 19 students are M and E candidates and should be expected to perform accordingly. Have high expectations!

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Teachers worked collaboratively to analyse student achievement data, set school-wide targets. All Year 9 classes operated as Homerooms – Ako Hub. Ako Hub was led by the Deputy Principal and supported by an external facilitator (Assessment for Learning). Successful transition of our new ākonga, particularly focussed on whanaungatanga and manaakitanga. Teachers provided cross-curricular, rich, and authentic learning experiences within a Te Ao Māori context in the Ako Hub. 	<p>Year 9</p> <p>2022 Year 9 Reading</p> <p>The bar chart shows the percentage of students at each NZC level. For 'All' students (blue bars): Level 2 (~12%), Level 3 (~25%), Level 4 (~35%), Level 5 (~22%), Level 6 (~1%). For 'Māori' students (red bars): Level 2 (~18%), Level 3 (~25%), Level 4 (~38%), Level 5 (~18%), Level 6 (~1%).</p> <ul style="list-style-type: none"> 61% (48/78) of students are achieving at or above the expected level. Of these, 52% are Māori (25/48). 	<p>Year 9 Target:</p> <p>Approximately two-thirds of the Year 9 cohort met the target, with 61-66% of students working at Level 4, 5, 6 in reading, writing and maths.</p> <ul style="list-style-type: none"> Year 9 homeroom teachers provide programmes of learning that meet the individual needs of students across all areas. Teachers are confident and capable in culturally responsive and relational pedagogy. Students' identity is reflected in learning opportunities. 	<ul style="list-style-type: none"> Share the analysis with all teachers: homeroom and subject teachers. Seek feedback about the data, reasons for and identify next steps. Formative assessment PLD with an external facilitator for Ako Hub and teachers of Year 10 (2023). Plan for regular moderation of assessment information. Look into using the PaCT tool. Further consolidate CRRP practices.

- Year 8 data supported Year 9 teachers to plan for and implement programmes of learning targeted at supporting students' strengths as well as meeting their learning needs.
- Student voice informed decision making (including planning, contexts for learning, student ownership of learning etc).
- PLD: Te Tiriti o Waitangi, Assessment for Learning, Digital technologies, Culturally Responsive and Relational Pedagogy (Kāhui Ako PLD).
- A shared understanding that all teachers are literacy and mathematics teachers.
- Targeted support for priority students.
- Continuation of Year 9 and 10 Literacy classes.
- Learning Assistants worked across various subject areas and year levels.

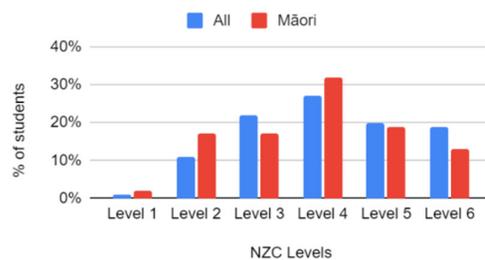
- 56% (25/45) of Māori students are achieving at or above.
- 39% (30/78) of students are achieving at Level 2 and 3. Of these, 67% are Māori (20/30).
- 44% (20/45) of Māori students are at Level 2 and 3.
- There are more Māori girls achieving at the expected level or above than Māori boys, 15 girls compared to 10 boys.

2022 Year 9 Writing



- 64% (52/80) of students are achieving at or above the expected level. Of these, 50% are Māori (26/52).
- 58% (26/45) of Māori students are achieving at or above.
- 36% (28/80) of students are achieving at Level 2 and 3. Of these, 68% are Māori (19/28).
- 42% (/45) of Māori students are at Level 2 and 3.
- There are more Māori girls achieving at or above than Māori boys: 17 girls compared to 9 boys.

2022 Year 9 Maths



- Te Tiriti o Waitangi honouring practices are evident in the homerooms.
- There is a cross-curricular approach in the homerooms.
- Students feel a strong sense of belonging and feel safe (ākonga voice).

Year 10 Target:

Approximately a quarter of the Year 10 cohort met the target, with 20-25% of students working at Level 5, 6 in reading, writing and maths.

- Achievement data was not recorded for some students. This has affected the overall picture of achievement.
- Teachers' knowledge of curriculum levels may have impacted negatively on this picture of achievement, with some of the teachers new to the profession.
- There were no opportunities to moderate assessment information before these judgements were made.
- Learning disruption from COVID, resulting in absences & some leaving school
- Students having negative attitudes & mindsets towards the core subjects,
- Teachers shifting their thinking and practice towards a formative approach to assessment (and teaching and learning), therefore

- Provide more time for cross-curricular planning.
- Work with HODs to plan engaging learning opportunities that honour Te Tiriti o Waitangi.
- Regular cycles of observation and OLC with teachers.

- 66% (53/81) of students are achieving at or above the expected level. Of these, 57% are Māori (30/53).
- 64% (30/47) of Māori students are achieving at or above.
- 34% (28/81) of students are achieving at Level 2 and 3. Of these, 61% are Māori (17/28).
- 36% (17/47) of Māori students are at Level 2 and 3.
- Māori girls and boys are achieving similarly at and above the expected level.

Overall, the Year 9 achievement levels are positive in Reading, Writing and Maths.

There are many students at Levels 4, 5 and 6, ranging from 61-66%.

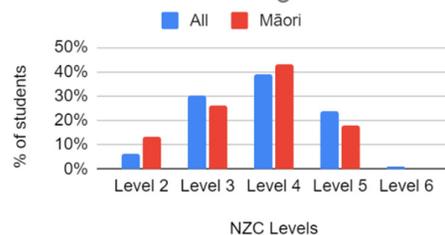
Maths is an area of strength across the cohort.

Māori achievement is comparable to non-Māori in all areas.

The number of students below expectation (at Levels 2 and 3) is approximately a third of the cohort. Māori are over-represented in these levels.

Year 10

2022 Year 10 Reading

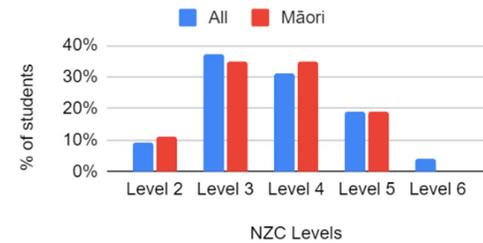


- 25% (20/78) of students are achieving at or above the expected level. Of these, 35% are Māori (7/20).
- 18% (7/39) of Māori students are achieving at Level 5.

finding themselves in the Learning Pit.

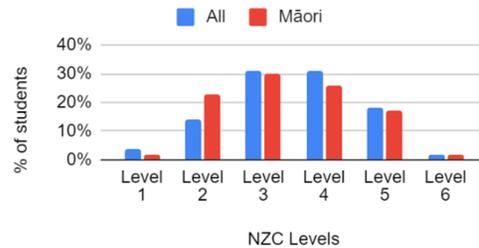
- 39% (30/78) of students are achieving at Level 4 (end of Year 9 expectation). Of these, 57% are Māori (17/30).
- 43% (17/39) of Māori students are achieving at Level 4.
- 36% (28/78) of students are achieving at Level 2 and 3. Of these, 54% are Māori (15/28).
- 39% (15/39) of Māori students are at Level 2 and 3.

2022 Year 10 Writing



- 23% (17/75) of students are achieving at or above the expected level. Of these, 41% are Māori (7/17).
- 19% (7/37) of Māori students are achieving at Level 5.
- 31% (23/75) of students are achieving at Level 4 (end of Year 9 expectation). Of these, 57% are Māori (13/23).
- 35% (13/37) of Māori students are achieving at Level 4.
- 46% (35/75) of students are achieving at Level 2 and 3. Of these, 49% are Māori (17/35).
- 46% (15/39) of Māori students are at Level 2 and 3.

2022 Year 10 Maths



- 20% (16/80) of students are achieving at or above the expected level. Of these, 50% are Māori, (8/16).
- 19% (8/43) of Māori students are achieving at and above.
- 31% (25/80) of students are achieving at Level 4 (end of Year 9 expectation). Of these, 44% are Māori (11/25).
- 26% (11/43) of Māori students are achieving at Level 4.
- 49% (39/80) of students are achieving at Level 2 and 3. Of these, 62% are Māori (24/39).
- 55% (24/43) of Māori students are at Level 2 and 3.

Overall, the Year 10 achievement levels are worrying/deplorable/distressing in all areas.

There are very few students at the expected level of achievement (Levels 5 and 6), ranging from only 20-25%.

Māori achievement is not comparable to non-Māori, with higher numbers represented below and well-below expectation. This is particularly evident in Maths. A large number of students are working at Level 4, approximately a third of the cohort, across the areas. This is below expectation.

The number of students well below expectation (at Levels 2 and 3) is nearly half of the cohort in Writing and Maths, with Reading achievement faring better. Māori are over-represented at these levels.

Planning for next year:

- Continue with all Year 9 classes as Homerooms.
- Employ an additional Homeroom teacher.
- PLD on Formative Assessment Practices; Digital Technologies; Mathematics in the Junior School; Culturally Responsive & Relational Practice (Centrally funded PLD).
- Develop teacher capabilities in making overall teacher judgements (using more than one source of evidence).
- Home room Hub, “Ako Hub” to support other teachers and departments to plan and teach in integrated ways.
- Maths department to take the lead during staff PL sessions to ensure opportunities for ‘maths’ teaching is being utilised across all learning areas.
- Continue to gather student feedback about: *What is going well? What is challenging? What would make learning easier? What is worrying you about Year 11? What are you excited about? Pathways etc*
- Use Rongohia te Hau data to inform next steps for professional learning and development, with a particular focus on Te Ao Māori: te Reo Māori, tikanga Māori and te Tiriti o Waitangi.