



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1526
Principal:	Dr Deanna Johnston
School Address:	11a Alamein Road, Panmure, Auckland 1072
School Postal Address:	PO Box 14115, Panmure. Auckland
School Phone:	09 527 6345
School Email:	office@tamakiprimary.school.nz
Accountant / Service Provider:	Canterbury Education Services (CES)

Tāmaki Primary School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expires
Kamaka Tarawa	Presiding Member	Re-elected Sept 2022	June 2025
Dr Deanna Johnston	Principal	Ex Officio	
Mariana Kaitai	Staff Representative	Re-elected Sept 2022	June 2025
Simone Pakieto	Parent Representative	Re-elected Sept 2022	June 2025
Carla Perese	Parent Representative	Elected Sept 2022	June 2025
Nita Ngamotu	Parent Representative	Elected Sept 2022	June 2025
Andre' Monga	Parent Representative	Elected Sept 2022	June 2025

Name	Position	How Position Gained	Term Expired
Maurice Waetford	Parent Representative	Co-opted June 2019	May 2022
Randolph Neueli	Parent Representative	Elected June 2019	May 2022
Crusoe Utanga	Parent Representative	Elected June 2019	May 2022
Lisi Uasi	Parent Representative	Elected June 2019	May 2022
Catherine Holden	Parent Representative	Co-opted June 2019	May 2022
Tara Moala	Parent Representative	Elected June 2019	May 2022

TĀMAKI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Tāmaki Primary 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.

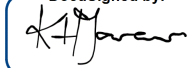
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Kamaka Tarawa

Full Name of Presiding Member

DocuSigned by:

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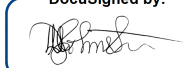
Signature of Presiding Member

01 June 2023

Date:

Dr. Deanna Johnston

Full Name of Principal

DocuSigned by:

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Signature of Principal

31 May 2023

Date:

Tāmaki Primary 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	2,989,961	2,748,101	2,861,247
Locally Raised Funds	3	29,926	43,300	59,397
Interest Income		14,550	7,503	6,098
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		3,034,437	2,798,904	2,926,742
Expenses				
Locally Raised Funds	3	14,048	27,600	28,718
Learning Resources	4	1,545,370	1,654,223	1,632,649
Administration	5	397,414	187,399	178,856
Finance		1,548	1,900	1,787
Property	6	931,911	905,663	891,348
		2,890,291	2,776,785	2,733,358
Net Surplus / (Deficit) for the year		144,146	22,119	193,384
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		144,146	22,119	193,384

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

Tāmaki Primary 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		849,696	849,696	648,933
Total comprehensive revenue and expense for the year		144,146	22,119	193,384
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	7,379
Equity at 31 December		993,842	871,815	849,696
Accumulated comprehensive revenue and expense		993,842	871,815	849,696
Equity at 31 December		993,842	871,815	849,696

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.

Tāmaki Primary School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	595,861	175,970	255,457
Accounts Receivable	8	133,655	92,283	100,904
Prepayments		3,775	2,393	2,393
Inventories	9	10,467	8,693	8,693
Investments	10	562,931	554,231	554,231
Funds Receivable for Capital Works Projects	17	-	-	383
		<u>1,306,689</u>	<u>833,570</u>	<u>922,061</u>
Current Liabilities				
GST Payable		31,409	28	28
Accounts Payable	12	155,231	155,012	155,013
Revenue Received in Advance	13	665	-	11,172
Provision for Cyclical Maintenance	14	19,936	-	27,546
Finance Lease Liability	15	8,502	8,502	7,337
Funds held in Trust	16	1,412	-	-
Funds held for Capital Works Projects	17	279,300	-	51,988
		<u>496,455</u>	<u>163,542</u>	<u>253,084</u>
Working Capital Surplus/(Deficit)		810,234	670,028	668,977
Non-current Assets				
Property, Plant and Equipment	11	197,810	217,989	193,423
		<u>197,810</u>	<u>217,989</u>	<u>193,423</u>
Non-current Liabilities				
Finance Lease Liability	15	14,202	16,202	12,704
		<u>14,202</u>	<u>16,202</u>	<u>12,704</u>
Net Assets		<u>993,842</u>	<u>871,815</u>	<u>849,696</u>
Equity		<u>993,842</u>	<u>871,815</u>	<u>849,696</u>

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

Tāmaki Primary School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		816,279	979,823	906,576
Locally Raised Funds		28,374	44,452	56,535
Goods and Services Tax (net)		31,381	6,400	6,400
Payments to Employees		(378,432)	(411,943)	(491,644)
Payments to Suppliers		(330,022)	(381,506)	(262,505)
Interest Paid		(1,548)	(1,900)	(1,787)
Interest Received		17,403	10,702	676
Net cash from/(to) Operating Activities		183,435	246,028	214,251
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(54,457)	(142,682)	(78,579)
Purchase of Investments		(8,700)	(6,311)	(6,311)
Net cash from/(to) Investing Activities		(63,157)	(148,993)	(84,890)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,379
Finance Lease Payments		(8,982)	19,887	(10,730)
Funds Administered on Behalf of Third Parties		229,108	-	51,605
Net cash from/(to) Financing Activities		220,126	19,887	48,254
Net increase/(decrease) in cash and cash equivalents		340,404	116,922	177,615
Cash and cash equivalents at the beginning of the year	7	255,457	59,048	77,842
Cash and cash equivalents at the end of the year	7	595,861	175,970	255,457

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.

Tāmaki Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Tāmaki Primary 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.

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) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) 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	20 years
Furniture and equipment	5–10 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written

down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

k) 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.

l) 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.

m) 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.

n) Funds held for Capital works

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

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

o) 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 15 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.

p) 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 and finance lease 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.

q) 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.

r) Budget Figures

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

s) 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	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,023,084	782,785	908,526
Teachers' Salaries Grants	1,202,019	1,213,800	1,201,205
Use of Land and Buildings Grants	764,858	751,516	751,516
	<u>2,989,961</u>	<u>2,748,101</u>	<u>2,861,247</u>

The school has opted in to the donations scheme for this year. Total amount received was \$33,000.

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	1,550	10,000	13,858
Fees for Extra Curricular Activities	-	-	200
Trading	26,214	33,200	29,842
Fundraising & Community Grants	2,162	100	15,497
	<u>29,926</u>	<u>43,300</u>	<u>59,397</u>
Expenses			
Extra Curricular Activities Costs	-	2,200	3,592
Trading	13,716	21,300	21,947
Fundraising and Community Grant Costs	332	4,100	3,179
	<u>14,048</u>	<u>27,600</u>	<u>28,718</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>15,878</u>	<u>15,700</u>	<u>30,679</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	113,805	146,151	93,620
Information and Communication Technology	20,019	19,700	18,257
Library Resources	2,531	1,272	1,203
Employee Benefits - Salaries	1,340,284	1,394,167	1,440,792
Staff Development	7,016	9,000	13,809
Depreciation	61,715	83,933	64,968
	<u>1,545,370</u>	<u>1,654,223</u>	<u>1,632,649</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	8,440	8,440	8,190
Board Fees	2,390	4,120	3,570
Board Expenses	10,702	8,840	6,426
Communication	5,191	6,000	5,267
Consumables	7,748	9,500	7,375
Other	12,698	16,177	12,045
Employee Benefits - Salaries	135,515	115,241	111,221
Insurance	1,662	2,081	2,082
Service Providers, Contractors and Consultancy	16,769	17,000	22,680
Healthy Lunches in Schools	196,299	-	-
	<u>397,414</u>	<u>187,399</u>	<u>178,856</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	11,254	10,500	42,109
Grounds	6,940	6,000	6,149
Heat, Light and Water	21,208	15,000	17,349
Repairs and Maintenance	18,129	12,160	14,307
Use of Land and Buildings	764,858	751,516	751,516
Security	4,353	3,000	3,859
Employee Benefits - Salaries	105,169	107,487	56,059
	<u>931,911</u>	<u>905,663</u>	<u>891,348</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	595,861	175,970	255,457
Cash and cash equivalents for Statement of Cash Flows	<u>595,861</u>	<u>175,970</u>	<u>255,457</u>

Of the \$595,861 Cash and Cash Equivalents, \$279,300 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 \$595,861 Cash and Cash Equivalents, \$1,412 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,552	-	-
Interest Receivable	5,768	-	8,621
Teacher Salaries Grant Receivable	126,335	92,283	92,283
	<u>133,655</u>	<u>92,283</u>	<u>100,904</u>
Receivables from Exchange Transactions	7,320	-	8,621
Receivables from Non-Exchange Transactions	126,335	92,283	92,283
	<u>133,655</u>	<u>92,283</u>	<u>100,904</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,069	-	-
School Uniforms	9,398	8,693	8,693
	<u>10,467</u>	<u>8,693</u>	<u>8,693</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	562,931	554,231	554,231
Total Investments	<u>562,931</u>	<u>554,231</u>	<u>554,231</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	7,551	-	-	-	(4,531)	3,020
Furniture and Equipment	110,930	12,712	-	-	(19,511)	104,131
Information and Communication Technology	45,859	43,578	-	-	(27,453)	61,984
Leased Assets	18,709	11,645	-	-	(9,152)	21,202
Library Resources	10,374	-	(1,833)	-	(1,068)	7,473
Balance at 31 December 2022	193,423	67,935	(1,833)	-	(61,715)	197,810

The net carrying value of technology held under a finance lease is **\$21,202 (2021: \$18,709)**

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	99,776	(96,756)	3,020	99,776	(92,225)	7,551
Furniture and Equipment	450,338	(346,207)	104,131	437,627	(326,697)	110,930
Information and Communication Technology	376,089	(314,105)	61,984	332,511	(286,652)	45,859
Leased Assets	80,565	(59,363)	21,202	68,920	(50,211)	18,709
Library Resources	38,071	(30,598)	7,473	46,240	(35,866)	10,374
Balance at 31 December	1,044,839	(847,029)	197,810	985,074	(791,651)	193,423

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	17,549	52,149	26,786
Accruals	8,440	8,190	33,554
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	126,335	92,283	92,283
Employee Entitlements - Leave Accrual	2,907	2,390	2,390
	155,231	155,012	155,013
Payables for Exchange Transactions	155,231	155,012	155,013
	155,231	155,012	155,013

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	10,507
Other revenue in Advance	665	-	665
	<u>665</u>	<u>-</u>	<u>11,172</u>

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	27,546	27,546	47,100
Use of the Provision During the Year	(7,610)	-	(19,554)
Provision at the End of the Year	<u>19,936</u>	<u>27,546</u>	<u>27,546</u>
Cyclical Maintenance - Current	19,936	-	27,546
	<u>19,936</u>	<u>-</u>	<u>27,546</u>

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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	9,944	8,502	8,456
Later than One Year and no Later than Five Years	15,282	16,202	13,985
Future Finance Charges	(2,522)	-	(2,400)
	<u>22,704</u>	<u>24,704</u>	<u>20,041</u>
Represented by			
Finance lease liability - Current	8,502	8,502	7,337
Finance lease liability - Non current	14,202	16,202	12,704
	<u>22,704</u>	<u>24,704</u>	<u>20,041</u>

16. Funds held in Trust

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	1,412	-	-
	<u>1,412</u>	<u>-</u>	<u>-</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
	\$	\$	\$	\$	\$
MOE 5YA - PA/Bell	(383)	38,392	(38,009)	-	-
MOE 5YA - Block 1 ILE Breakout Space	51,988	-	(2,018)	-	49,970
MOE 5YA - Carpet, Vinyl & Wall Lining Replacement	-	236,840	(7,509)	-	229,331
Totals	51,605	275,232	(47,536)	-	279,300

Represented by:

Funds Held on Behalf of the Ministry of Education	279,300
Funds Receivable from the Ministry of Education	-

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE 5YA - PA/Bell	-	-	(383)	-	(383)
MOE 5YA - Block 1 ILE Breakout Space	-	52,496	(508)	-	51,988
Totals	-	52,496	(891)	-	51,605

Represented by:

Funds Held on Behalf of the Ministry of Education	51,988
Funds Receivable from the Ministry of Education	(383)

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 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.

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	2,390	3,570
<i>Leadership Team</i>		
Remuneration	259,486	252,108
Full-time equivalent members	2	2
Total key management personnel remuneration	261,876	255,678

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. 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

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	140 - 150	140 - 150
Benefits and Other Emoluments	1 - 5	1 - 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	1.00	1.00
110 - 120	2.00	1.00
	3.00	2.00

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	\$0	\$0
Number of People	0	0

21. 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.

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 and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

22. Commitments

(a) Capital Commitments

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

(a) \$149,974 contract for Block 1 ILE Breakout Space will be fully funded by the Ministry of Education. \$52,496 has been received of which \$2,526 has been spent on the project to date; and

(b) Contract for Carpet, Vinyl & Wall Lining Replacements will be fully funded by the Ministry of Education. \$236,840 has been received of which \$7,509 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$52,496)

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	595,861	175,970	255,457
Receivables	133,655	92,283	100,904
Investments - Term Deposits	562,931	554,231	554,231
Total Financial assets measured at amortised cost	<u>1,292,447</u>	<u>822,484</u>	<u>910,592</u>

Financial liabilities measured at amortised cost

Payables	155,231	155,012	155,013
Finance Leases	22,704	24,704	20,041
Total Financial Liabilities Measured at Amortised Cost	<u>177,935</u>	<u>179,716</u>	<u>175,054</u>

24. Events After Balance Date

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

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 Tamaki Primary School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Tamaki Primary School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, 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 19, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 1 June 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 of 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 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, 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 Tamaki Primary School.

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



ANALYSIS OF VARIANCE 2022

School Name:	TĀMAKI PRIMARY SCHOOL	School Number:	1526
Strategic Goal:	To increase ākonga progress and achievement in literacy reading.		
Annual Goal:	To increase the progress and achievement of those students who are not achieving at or above in reading, writing and in mathematics.		
Target: By the end of 2022:	<p><u>Reading Pānui</u></p> <p>1. To increase the achievement of all learners in reading (increase rates of acceleration for those identified students not at curriculum expectation); and with the identified cohort of Year 2 and 3 students underachieving in 2021</p> <p><u>Writing Tuhituhi</u></p> <p>2. To increase the achievement of all learners in writing (increase rates of acceleration for those identified students not at curriculum expectation)</p> <p><u>Mathematics Pāngarau</u></p> <p>3. To increase the achievement of all learners in mathematics (increase rates of acceleration for those identified students not at curriculum expectation)</p>		
Baseline Data:	<p>**Internal evaluation identified that 2022 annual targets were again significantly disrupted due to the impacts of COVID19 (Delta variant). Term 1 start of year impacted by COVID19 Delta cases on ākonga attendance, wellbeing and progress. These negative impacts were again evident in Term 2 while we continued to focus on ākonga returning to School as well as being on time for learning. Negative impact on ākonga attendance went into Term 3 as we worked to increase ākonga attendance, reduce School community fear of infection and manage staffing due to positive cases and minimal access to relief staff. Internal evaluation identified that engagement and enjoyment increased for ākonga as their attendance improved, received kanohi-ki-te-kanohi teaching and engaged with their peers present. For staff, wellbeing increased significantly when teaching ākonga kanohi-ki-te-kanohi and in flexible ways. The School was resourced with 1:1 devices which leveraged ākonga at school digital learning with their peers in a whānau-like setting. Internal evaluation identified that School's Pandemic Planning provided clarity and responsive support.</p> <p><u>Literacy Reading Pānui and Writing Tuhituhi</u></p> <p>1. Shifts from start of year (SoY) to end of year (EoY) 2021 achievement data i.e.,</p> <p>a. Reading - Below CE 68% down to 53%; At CE 23% up to 30%; Above CE 9% up to 17%; Y7 Māori cohort 60% At/Above CE; Y4 Māori 100% At/Above CE; Y4 Tongan 83% At/Above CE; Y5 Tongan 88% At/Above CE; Target achieved for Y2 Samoan cohort 100% CE; All Pacific students 83% At/Ab CE</p>		



b. Writing - Below CE 73% down to 62%; At CE 21% up to 28%; Above CE 6% up to 10%

Mathematics | Pāngarau

1. Shifts from mid year (MY) to end of year (EoY) 2021 achievement data i.e.,
 - a. Below CE 75% down to 61%; At CE 18% up to 27%; Above CE 7% up to 12%

Subsequent 2022 Annual Plan Goals

1. To increase high quality relationships and high quality teaching and learning in literacy reading
2. To develop formative practice in **reading** and strengthen overall curriculum judgements
3. To use robust achievement data and information to make informed decisions about students' learning
4. To strengthen cultural competence of staff that supports students' engagement in learning
5. To utilise teaching strengths and increase leadership capability

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>
<p><u>Reading Pānui</u></p> <ul style="list-style-type: none"> • Targeted PLC/PLD implemented and carried through to T4 • Literacy workshops led by Vision Education facilitator and SLT; development of STP elaboration for effective literacy practice • Focussed observations and 1:1 conversation to analyse, identify and affirm effective literacy practice • Modelling of literacy reading practice with targeted ākonga • Teachers planned targeted programmes, grouping ākonga according to learning needs and conversations for co-constructing ākonga learning goals • Teachers and Teams analysed assessment data to set next learning actions with ākonga • Literacy workshops led by Within School Teacher (WST) and ESOL/Bi-lingual Leader • Reviewed assessment tools, type and rationale of use. Tools used included e-asTTle writing; PAT comprehension Y4 – 8; Reading Running Records; Probe • Data and information celebration was shared with parents/whānau, via 3-Way Conferences, Class Sites, Google Meets/Zoom and Blogs • Principal led instructional coaching and mentoring with Team Leaders; observation notes and templates for Team Leaders shared at Team Hui to identify and affirm effective practice 	<p><u>By the end of the year</u> <u>Reading Pānui</u></p> <p>The target was partially achieved with school wide ākonga achievement shift from Term 2 to Term 4 MY 35% At/Above CE (152) EoY 57% At/Above CE (166) School wide global % points shift at all Year levels; by 45% in Y2, 36% in Y5 Disparity reduced from MY to EoY tracking the same cohort of ākonga (145)</p> <ol style="list-style-type: none"> a. Below CE 66% down to 43% b. At CE 25% up to 34% c. Above CE 9% up to 23% d. Y1, 3, 5 Māori cohort 100% At/Above CE e. School wide Māori 54% At/Above CE 	<p><u>Reading Pānui</u></p> <p>**Significant disruption to already at-risk ākonga learning due to COVID19 impacting engagement in learning, and presence; non-attendance due to infection and sickness</p>	<p><u>Reading Pānui</u></p> <p>Apply for externally MoE funded literacy and assessment for learning (AfL) PLD via Vision Education with Dr Alison Davis and Doreen Jukes</p> <p>*Apply for PEIF to support literacy and cultural heritage of students in Talamuka-'a-Tonga</p> <p>*Complete remaining hours with externally MoE funded collaborative practice PLD with Evaluation Associates Diana Wilkes</p> <p>*Targeted internally led PLC/PLD</p> <p>*Budget for accessing external PLD workshops for targeted teacher support</p> <p>*Resourced teacher support in the Māori and Tongan classes</p>



<ul style="list-style-type: none"> Review of allocation of learning support personnel to better meet flexible groupings and variable needs of targeted ākongā Sharing of school-wide assessment data with teachers to inform year level, gender and ethnicity areas for improvement and acceleration needed in 2023 Resourcing reading texts in juniors and chapter books, sophisticated picture texts in the Māori and Tongan classes Resourcing a fluent te reo Māori teacher in the Māori Unit SLT and TL engagement in NZC Refresh English MoE PLD 	<p>f. Y1, 5 Tongan 100% At/Above CE</p> <p>g. Y7 Tongan 77% At/Above CE</p> <p>h. Y1, 3, 7 Samoan 100% At/Above CE</p> <p>i. Asian cohort 80% At/Above CE</p>		<p>*Reinforce 3 School Values to become authentic and culturally responsive in practice; localised Values underpin learning focussed relationships within a learning focussed environment/whānau like class setting</p>
<p>Actions <i>What did we do?</i></p>	<p>Outcomes <i>What happened?</i></p>	<p>Reasons for the variance <i>Why did it happen?</i></p>	<p>Evaluation <i>Where to next?</i></p>
<p><u>Writing Tuhituhi</u> (As above, literacy reading was the central focus of review for the year)</p> <ul style="list-style-type: none"> Tools used included e-asTTle writing; School Entry Assessments, including vocabulary lists Literacy workshops led by Vision Education facilitator and SLT; development of STP elaboration for effective literacy practice; Literacy workshops led by Within School Teacher (WST) and ESOL/Bi-lingual Leader Focussed observations and 1:1 conversation to analyse, identify and affirm effective writing/reading reciprocal practice Modelling of literacy writing practice with targeted ākongā Teachers analysed assessment data, planned targeted programmes, grouping ākongā according to learning needs and conversations for co-constructing ākongā learning goals Team planning and sharing of digital planning and programmes Re-commencement of team and external access to moderation meetings via Kāhui Ako Sharing of school-wide assessment data with teachers to inform year level, gender and ethnicity areas for improvement and acceleration needed in 2023 Review of allocation of learning support personnel to better meet flexible groupings and variable needs of targeted ākongā SLT and TL engagement in NZC Refresh English MoE PLD 	<p><u>By the end of the year</u> <u>Writing Tuhituhi</u></p> <p>While the school wide target was not achieved there was global % points shift at all Year levels except Y6; by 39% in Y2, 27% in Y8, 22% in Y3</p> <p>MY 57% At/Above CE (152) EoY 49% At/Above CE (166)</p> <p>Disparity reduced from MY to EoY tracking the same cohort of ākongā (145)</p> <p>a. Below CE 77% down to 50%</p> <p>b. At CE 19% up to 37%</p> <p>c. Above CE 3% up to 13%</p>	<p><u>Writing Tuhituhi</u></p> <p>**Significant disruption to already at-risk ākongā learning due to COVID19 impacting engagement in learning, and presence; non-attendance due to infection and sickness</p>	<p><u>Writing Tuhituhi</u></p> <p>* Above</p> <p>Increase PLD focus on reciprocal teaching/learning of writing/ reading</p> <p>Apply for externally MoE funded literacy and assessment for learning (AFL) PLD via Vision Education with Dr Alison Davis and Doreen Jukes; increase reciprocal focus on writing and reading</p> <p>Apply for PEIF to support literacy and cultural heritage of students in the Tongan class</p> <p>Aromatawai support in the Māori Unit (see below)</p>



Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p><u>Mathematics Pāngarau</u></p> <ul style="list-style-type: none"> Reviewed assessment tools, type and rationale of use Tools used included JAM and GLOSS; PAT Mathematics Y3 – 8; Reo Rua Unit continued with targeted Pāngarau externally funded Just in Time Maths PLD and developmental support with te reo Māori in Pāngarau inquiry Focussed 1:1 observations and conversations to identify and affirm effective practice Whānau grouping across levels in the Māori Unit SLT and Team Leader engagement in NZC Refresh mathematics/statistics MoE PLD SLT and teacher engagement in The Learning First (TLF) ong workshops led by Rob Proffitt-White 	<p><u>By the end of the year:</u> <u>Mathematics Pāngarau</u></p> <p>While the school wide target was not achieved there was global % points shift at all Year levels; by 100% in Y1, 27% in Y2, 25% in Y6, 23% in Y7</p> <p>Disparity reduced from MY to EoY tracking the same cohort of ākonga (145)</p> <ol style="list-style-type: none"> Below CE 74% down to 54% At CE 19% up to 32% Above CE 7% up to 14% 	<p><u>Mathematics Pāngarau</u></p> <p>Significant disruption to already at-risk ākonga learning due to COVID19 impacting engagement in learning, and presence; non-attendance due to infection and sickness</p>	<p><u>Mathematics Pāngarau</u></p> <p>Target mathematics to increase ākonga success</p> <p>Establish in partnership with local Principals a Maths Collaborative Cluster with external PLD from Rob Proffitt-White (The Learner First TLF) and SLT delivered PLD</p> <p>Apply for MoE externally funded PLD in Pāngarau (Bruce Taplin) and Aromatawai (Core Ed Alicia), to continue targeted intervention for Reo Rua Unit</p> <p>Review and stock take resources and increase budget</p> <p>*Above</p>
Planning for next year 2023:			
<ul style="list-style-type: none"> That the Board supports the 2022 internal review and development to improve ākonga engagement, progress and achievement through the 2023 Charter/Strategic and Annual Plans Continued engagement in NZC English and Mathematics refresh PLD; and Aotearoa/NZ Hītori PLD for informing culturally responsive practice Continue focus on literacy reading/pānui as well as writing/tuhituhi with a strong underpinning of oral language/vocabulary development A strong development of higher order thinking development in literacy and mathematics/pāngarau teaching and learning Implementation of the MoE funded PLD interventions in literacy, assessment for learning, pāngarau and collaborative practice Review of mathematics long term planning and flexible assessment tasks Implementation of the Mathematics Collaborative School Cluster PLD for kaiako and kaiāwhina Continue with in-school leadership development and with targeted in-house/externally led PLD via our PLCs and teaching as inquiry sessions Continue development of instructional mentoring and coaching practices (peer observations and analysis of practice conversations) 			



Kiwi Sport funding is a Government initiative that promotes sport and aims to increase opportunities for ākonga engagement in sports activities. The Ministry of Education funding for 2022 to the School's Operation Grant was \$2723. Further proposal from the School Cluster for an annual contribution, no Cluster appointment made. Again, COVID19 interruptions impacted plans and interschool events. Expenditure was for sports equipment and for Team sports including netball, soccer, volleyball and basketball.

Tāmaki Primary School

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	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<p><i>EEO Policy and procedures in place and reviewed as per the School's Review Schedule</i></p> <p>Yes</p> <p>Appointments' Committee</p> <p>Selection – most suited in skills, experience, qualifications and aptitude</p> <p>Recognise and value diversity</p> <p>Recruitment – induction, training, mentoring, promotion, conditions of service & career development</p> <p>Good and safe working conditions, hauora practice, performance management, PLD, allocation of salary units and CRT</p> <p>Regular monitoring and reporting e.g., Board Meetings</p> <p>Survey of Staff (as per Board Assurance and Policy Self Review Schedule)</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Appointments' Committee</p> <p>Interviews and interview panel</p> <p>Selection – most suited in skills, experience, qualifications and aptitude</p> <p>Recognise and value diversity</p>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and 	<p>School wide Te reo Māori and Te Ao Māori practices in place e.g., localised karakia, pepeha, inquiry studies, cultural events including prioritising Ngā mahi a rēhia and toi ataata</p> <p>Engagement with mana whenua and local iwi for curriculum development</p>

<ul style="list-style-type: none"> - Greater involvement of Maori in the Education service? 	<p>NZ Curriculum Refresh PLD</p> <p>Access to free PLD in Te reo Māori, access to external TRM PLD providers, access to PLD that supports TRM and Te Ao Māori capability</p> <p>Staffing and resourcing prioritised and allocated in budget for our Māori Bi-lingual Unit and other areas of learning and teaching need</p> <p>Enrolment hui regarding delivery in our Bilingual Māori Unit</p>
How have you enhanced the abilities of individual employees?	Regular PLD programme both personalised and aligned with Strategic/Annual Plans
How are you recognising the employment requirements of women?	<p><i>EEO Policy and procedures in place and reviewed as per the School's Review Schedule</i></p> <p>Recognise diversity in staffing e.g., ethnicity, age, gender, disability, tenure, hours of work</p>
How are you recognising the employment requirements of persons with disabilities?	<p><i>EEO Policy and procedures in place and reviewed as per the School's Review Schedule</i></p> <p>Recognise diversity in staffing e.g., ethnicity, age, gender, disability, tenure, hours of work</p>

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

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