

**TO THE READERS OF TAUPO SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Taupo School (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co 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 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

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applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, Members of the Board schedule, Kiwisport note, statement of Compliance with Employment Policy, Statement of variance, Report on how the school has given effect to Te Tiriti o Waitangi, cover page and index page, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



R K Owen
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

TAUPO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1989

Principal: Zac Taylor

School Address: 99 Tamamutu Street Taupo

School Postal Address: 99 Tamamutu Street Taupo

School Phone: 07 378 9633

School Email: michelleg@taupopprimary.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/
Sarah Hona	Presiding Member	Elected	2024
Zac Taylor	Principal ex Officio	Ex Officio	
Ben Westerman	Parent Rep	Elected	2025
Catriona Eagles	Parent Rep	Elected	2023
Jordan Griffin	Parent Rep	Elected	2025
Joshua Jeffery	Parent Rep	Elected	2023
Kirsty Darvill	Parent Rep	Elected	2025
Melanie Henry	Parent Rep	Co-opted	2025
Robyn Rutherford	Staff Rep	Elected	2025
Sindre Stoten	Parent Rep	Elected	2025
Teremoana Brockbank	Parent Rep	Co-opted	2023

Accountant / Service Provider: Xero 4 Schools Limited

TAUPO SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Taupo School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

BENJAMIN WESTERMAN

Full Name of Presiding Member



Signature of Presiding Member

9. 4. 24

Date:

ISAAC TAYLOR

Full Name of Principal



Signature of Principal

9. 4. 24

Date:



Taupo School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	4,785,687	4,457,977	4,246,083
Locally Raised Funds	3	79,650	77,000	65,132
Interest		32,441	5,000	6,481
Gain on Sale of Property, Plant and Equipment		-	-	-
		<u>4,897,778</u>	<u>4,539,977</u>	<u>4,317,696</u>
Expenses				
Locally Raised Funds	3	37,048	36,600	14,225
Learning Resources	4	3,160,280	3,100,830	2,860,002
Administration	5	219,974	231,650	241,448
Interest		1,094	-	2,897
Property	6	1,230,420	1,170,305	1,126,390
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<u>4,648,817</u>	<u>4,539,385</u>	<u>4,244,962</u>
Net Surplus / (Deficit) for the year		248,961	592	72,733
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>248,961</u>	<u>592</u>	<u>72,733</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.



Taupo School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

Notes	Actual 2023 \$	Budget (Unaudited) 2023 \$	Actual 2022 \$
Balance at 1 January	798,642	456,985	724,036
Total comprehensive revenue and expense for the year	248,961	592	72,733
Contributions from / (Distributions to) the Ministry of Education			
Contribution - Furniture and Equipment Grant	29,654	-	1,875
Equity at 31 December	1,077,257	457,577	798,642
Accumulated comprehensive revenue and expense	1,077,257	457,577	798,642
Reserves	-	-	-
Equity at 31 December	1,077,257	457,577	798,642

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.



Taupo School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	1,057,823	455,686	808,474
Accounts Receivable	8	207,253	209,986	203,986
GST Receivable		(15,320)	2,955	2,955
Prepayments		20,715	20,838	20,838
Investments	9	41,266	39,603	39,603
Investment in Network Group		16,312	13,499	13,499
Funds Receivable for Capital Works Projects	15	-	-	-
		<u>1,328,049</u>	<u>742,567</u>	<u>1,089,354</u>
Current Liabilities				
Accounts Payable	11	294,479	322,776	322,776
Revenue Received in Advance	12	240	257	257
Provision for Cyclical Maintenance	13	41,498	103,500	103,500
Finance Lease Liability - Current Portion	14	25,847	21,525	27,246
Funds held for Capital Works Projects	15	186,086	55,096	55,096
		<u>548,150</u>	<u>503,154</u>	<u>508,875</u>
Working Capital Surplus/(Deficit)		779,899	239,413	580,479
Non-current Assets				
Property, Plant and Equipment	10	394,471	355,842	355,842
		<u>394,471</u>	<u>355,842</u>	<u>355,842</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	86,121	118,500	118,500
Finance Lease Liability	14	10,993	19,178	19,178
		<u>97,114</u>	<u>137,678</u>	<u>137,679</u>
Net Assets		<u>1,077,257</u>	<u>457,577</u>	<u>798,642</u>
Equity		<u>1,077,257</u>	<u>457,577</u>	<u>798,642</u>

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



Taupo School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,099,505	1,056,000	1,027,232
Locally Raised Funds		75,347	40,400	50,907
Goods and Services Tax (net)		18,275	2,955	2,955
Payments to Employees		(484,643)	(404,628)	(524,426)
Payments to Suppliers		(464,089)	(523,680)	(345,953)
Cyclical Maintenance Payments in the year		-	(222,000)	-
Interest Paid		(1,094)	(2,897)	(2,897)
Interest Received		32,441	6,481	6,481
Net cash from/(to) Operating Activities		275,742	(47,369)	214,299
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(124,629)	(118,000)	(74,314)
Net cash from/(to) Investing Activities		(124,628)	(118,000)	(74,314)
Cash flows from Financing Activities				
Furniture and Equipment Grant		29,654	-	1,875
Contributions from / (Distributions to) Ministry of Education		95,828	(139,104)	78,673
Finance Lease Payments		(27,246)	(46,424)	(21,525)
Net cash from/(to) Financing Activities		98,236	(185,528)	59,023
Net increase/(decrease) in cash and cash equivalents		<u>249,349</u>	<u>(350,897)</u>	<u>199,008</u>
Cash and cash equivalents at the beginning of the year	7	808,474	808,474	609,466
Cash and cash equivalents at the end of the year	7	<u>1,057,823</u>	<u>457,577</u>	<u>808,474</u>

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 and other notional items have been excluded.

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



Taupo School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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 expenditure 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.



Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

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. These 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:

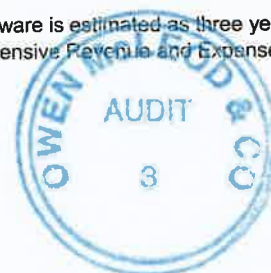
Building improvements	10-75 years
Board Owned Buildings	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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 [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.

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 benefits that are expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also 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 to students, should the School be unable to provide the services to which they relate.

p) Funds held for Capital work

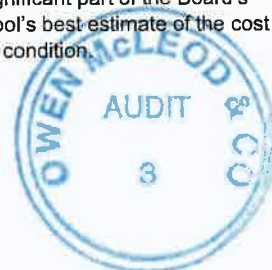
The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

q) Provision for Cyclical Maintenance

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

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



r) Financial Instruments

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

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

s) Borrowings

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

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,096,517	995,000	1,027,232
Teachers' Salaries Grants	2,593,006	2,500,000	2,298,962
Use of Land and Buildings Grants	1,069,677	901,977	901,976
Other Government Grants	26,486	61,000	17,913
	<u>4,785,687</u>	<u>4,457,977</u>	<u>4,246,083</u>

The school has opted in to the donations scheme for this year. Total amount received was \$68,100.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	14,670	5,000	691
Fees for Extra Curricular Activities	34,800	28,000	20,536
Trading	1,046	3,000	1,520
Fundraising & Community Grants	17,303	31,000	20,100
Transport (Local)	11,831	10,000	22,286
	<u>79,650</u>	<u>77,000</u>	<u>65,132</u>
Expenses			
Extra Curricular Activities Costs	33,864	33,600	10,873
Trading	1,889	3,000	1,345
Fundraising & Community Grant Costs	1,295		2,008
	<u>37,048</u>	<u>36,600</u>	<u>14,225</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>42,602</u>	<u>40,400</u>	<u>50,907</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	124,097	207,330	100,998
Depreciation	85,998	134,000	105,080
Library Resources	1,878	3,000	331
Employee Benefits - Salaries	2,910,491	2,718,500	2,637,854
Staff Development	37,817	38,000	15,739
	<u>3,160,280</u>	<u>3,100,830</u>	<u>2,860,002</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	5,328	5,150	5,172
Board of Trustees Fees	3,825	4,000	3,185
Board of Trustees Expenses	5,699	10,200	6,427
Communication	2,908	4,500	3,892
Consumables	1,327	4,000	1,085
Operating Lease	7,240	2,300	6,660
Other	28,578	39,400	37,280
Employee Benefits - Salaries	139,205	139,000	154,291
Insurance	10,264	7,500	7,856
Service Providers, Contractors and Consultancy	15,600	15,600	15,600
	<u>219,974</u>	<u>231,650</u>	<u>241,448</u>



6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,487	11,000	12,585
Consultancy and Contract Services	48,365	47,000	45,060
Cyclical Maintenance Provision	(61,441)	38,500	25,002
Grounds	31,006	24,000	23,577
Heat, Light and Water	33,074	42,000	34,244
Rates	9,858	11,500	9,073
Repairs and Maintenance	32,346	38,000	23,033
Use of Land and Buildings	1,069,677	901,977	901,976
Security	9,596	9,200	11,393
Employee Benefits - Salaries	45,452	47,128	40,446
	<u>1,230,420</u>	<u>1,170,305</u>	<u>1,126,390</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Accounts	1,057,623	455,486	808,274
Cash and cash equivalents for Statement of Cash Flows	<u>1,057,823</u>	<u>455,686</u>	<u>808,474</u>

Of the \$1,057,623 Cash and Cash Equivalents, \$186,086 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,732	259	259
Receivables from the Ministry of Education	-	-	-
Banking Staffing Underuse	-	409	409
Interest Receivable	828	446	446
Teacher Salaries Grant Receivable	204,693	208,872	202,872
	<u>207,253</u>	<u>209,986</u>	<u>203,986</u>
Receivables from Exchange Transactions		705	705
Receivables from Non-Exchange Transactions	207,253	209,281	203,281
	<u>207,253</u>	<u>209,986</u>	<u>203,986</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	41,266	39,603	39,603
Total Investments	<u>41,266</u>	<u>39,603</u>	<u>39,603</u>



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	20,916	-	-	-	(838)	20,078
Furniture & Equipment	220,901	74,198	-	-	(35,630)	259,469
Information and Communication						
Technology	79,916	34,035	-	-	(36,435)	77,516
Leased Assets	13,001	14,654	-	-	(10,332)	17,323
Library Resources	21,106	1,741	-	-	(2,763)	20,084
Balance at 31 December 2023	355,842	124,629	-	-	(85,998)	394,471

The net carrying value of furniture and equipment held under a finance lease is \$17,323, \$(2022: \$13,001)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	33,501	(13,422)	20,079	33,501	(12,585)	20,916
Furniture & Equipment	879,056	(619,586)	259,469	804,857	(583,956)	220,901
Information and Communication			77,516			
Technology	534,266	(456,750)		500,231	(420,315)	79,916
Leased Assets	211,985	(194,662)	17,323	197,331	(184,330)	13,001
Library Resources	77,398	(57,314)	20,084	75,657	(54,551)	21,106
Balance at 31 December 2023	1,736,206	(1,341,734)	394,471	1,611,577	(1,255,736)	355,842

11. Accounts Payable

	2023	2023 Budget (Unaudited)	2022
	Actual		Actual
	\$	\$	\$
Creditors	45,609	81,123	81,123
Accruals	6,100	5,922	5,922
Employee Entitlements - Salaries	204,693	202,872	202,872
Employee Entitlements - Leave Accrual	38,077	32,859	32,859
	294,479	322,776	322,776
Payables for Exchange Transactions	294,479	322,776	322,776
	294,479	322,776	322,776

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023 Budget (Unaudited)	2022
	Actual		Actual
	\$	\$	\$
Other revenue in Advance	240	257	257
	240	257	257



13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	222,000	222,000	197,700
Increase to the Provision During the Year	-	24,300	24,300
Use of the Provision During the year	-	-	-
Other Adjustments	106,759	-	-
Provision at the End of the Year	115,241	246,300	222,000
Cyclical Maintenance - Current	41,498	103,500	103,500
Cyclical Maintenance - Non current	86,121	118,500	118,500
	127,619	222,000	222,000

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan, prepared by a Ministry engaged consultant.

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	25,847	30,087	30,087
Later than One Year and no Later than Five Years	10,993	19,178	19,178
Later than Five Years	-	(2,841)	(2,841)
Future Finance Charges	-	-	-
	36,840	46,424	46,424
Finance Lease Liability - Current	25,847	27,246	27,246
Finance Lease Liability - Non current	10,993	19,178	19,178
	36,840	46,424	46,424

15. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from Moe \$	Payments \$	BOT Contributions \$	Closing Balances \$
Playing Field - Project 219578 <i>in progress</i>	(7,378)	8,995	(1,620)	-	-
Toilet Refurb - Project 234264 <i>in progress</i>	(3,331)	152,702	(11,690)	-	137,681
Doors & Locks - Project 234261 <i>in progress</i>	65,805	16,196	(82,001)	-	-
Acoustics - Project 243707 <i>in progress</i>	-	-	(810)	-	(810)
LSC Refurbishment - Project 220342 <i>in progress</i>	-	59,849	(8,353)	-	51,496
Roof & Gutters - Project 243705 <i>in progress</i>	-	-	(1,900)	-	(1,900)
Distribution Board - Project 243706 <i>in progress</i>	-	-	(380)	-	(380)
Totals	55,096	237,742	(106,753)	-	186,086

Represented by:

Funds Held on Behalf of the Ministry of Education	189,177
Funds Due from the Ministry of Education	3,090
	186,086

2022	Balances \$	Receipts from Moe \$	Payments \$	\$	Balances \$
Drains - Project 227204 <i>Completed</i>	(7,731)	7,731	-	-	-
Block N AMS - Project 212748 <i>Completed</i>	(28,032)	40,238	(12,157)	(49)	-
Playing Field - Project 219578 <i>in progress</i>	34,567	-	(41,945)	-	(7,378)
Toilet Refurb - Project 234264 <i>in progress</i>	-	18,081	(21,413)	-	(3,331)
Doors & Locks - Project 234261 <i>in progress</i>	-	116,707	(50,902)	-	65,805
Totals	(1,196)	182,757	(126,416)	(49)	55,096

Represented by:

Funds Held on Behalf of the Ministry of Education	65,805
Funds Receivable from the Ministry of Education	10,709

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	3,825	3,185
Leadership Team Remuneration	413,042	388,442
Full-time equivalent members	3	3
Total key management personnel remuneration	416,867	391,627

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 (6 members) and Property (7 members) that meet as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-170	150-160
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
120-130	2.00	1.00
110-120	0.00	1.00
100-110	3.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2023 Actual	2022 Actual
Total	0	\$0
Number of People	0	0



19. 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 2022:nil).

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$190,415 (2022:\$229,946) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Toilet Refurbishment	170,814	33,102	137,712
LSC Refurb	81,028	8,353	72,675
Roof & Gutters	190,000	1,900	188,100
Acoustics	82,500	810	81,690
Distribution Board	38,000	380	37,620
Total	562,342	44,546	517,796

(b) Operating Commitments

As at 31 December 2023 the Board has entered into contract agreements for school care IT Services:

(a) operating lease

No later than One Year

Later than One Year and No Later than Five Years

Later than Five Years

2023 Actual \$	2022 Actual \$
-	-
-	-
-	-
-	-

The total lease payments incurred during the period were \$0.00 (2022:\$0.00)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,057,823	455,686	808,474
Receivables	207,253	209,986	203,986
Investments - Term Deposits	41,266	39,603	39,603
Total Financial assets measured at amortised cost	1,306,342	705,275	1,052,063

Financial liabilities measured at amortised cost

Payables	294,479	322,776	322,776
Finance Leases	36,840		59,606
Total Financial Liabilities Measured at Amortised Cost	331,319	322,776	382,382



22. Events After Balance Date

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

23. Comparatives

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



Taupo Primary School
Statement of Compliance with Employment Policy
For the year ended 31 December 2023

For the year ended 31st December 2023 the Taupo Primary School 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.

Taupo Primary School

Kiwisport

For the year ended 31 December 2023

Kiwisport is a Government funding initiative to support participation in organised sport. In 2023 the school received total Kiwisport funding of \$6,870.84 (excluding GST). The funding was spent on sporting endeavours school wide - sports coaching, external sports organisation, so all students have access to sporting codes, including competitive:



Taupō Primary School

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Taupō

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Principal: Zac Taylor

"Our school is dedicated to honouring Te Tiriti o Waitangi by fostering a culture of inclusion, respect, and understanding. We prioritize the principles of partnership, participation, and protection embedded in the Te Tiriti. Our curriculum incorporates the rich history and cultural heritage of Aotearoa, ensuring that students gain a comprehensive understanding of Te Tiriti's significance. We actively engage with iwi and the local Māori community, seek their input, and celebrate cultural events to promote unity and appreciation for the diversity that Te Tiriti o Waitangi represents. The School Board of Trustees is dedicated to honouring the Kawenata between Ngati Tuwharetoa and our community of school. Through these actions, we aim to create an educational environment that upholds the spirit and intent of the Treaty, promoting a harmonious and equitable community for all."

Statement of Variance Reporting



School Name:	Taupō Primary School	School Number:	1989
Strategic Aim:	Mathematics in year 6 with a focus on Māori learners.		
Annual Aim:	Year 6 Mathematics - to see accelerative learning taking place in the year 6 cohort and particularly Māori.		
Target:	Year 6 Mathematics - to see accelerative learning taking place in the year 6 cohort and particularly Māori.		
Baseline Data:	42/79 or 53.16% of learners at the end of year 5 in 2022 were identified as working below expectations in mathematics moving into year 6 in 2023.		

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>The year 6 team made opportunities of working together in their professional learning with an external facilitator Vince Wright. PLD focused on teachers collectively looking at the progressions of learning (or the big ideas) and how these applied to their planning and assessment. Quality learning and assessment tasks were explored in practical PLD sessions with Vince collectively involving teachers, leaders, and teacher aides. Progress outcomes of what a learner needed to achieve were collectively unpacked and made sense of.</p>	<p>Data Analysis Maths Year 6 Cohort: End of year data 2022 showed 42/79 or 53.16% of ākonga were below in mathematics at the end of year 5 going into year 6 in 2023. End of year data 2023 shows 16/70 or 20% of ākonga in year 6 remain below. 80% of ākonga in year 6 are now working within the expectations of the NZC. Acceleration of 26.84% has occurred for year 6 ākonga in mathematics.</p>	<p>Teachers, Leaders and an external facilitator Vince Wright developed an action plan known as a Gap Analysis at Taupō Primary School. Here teachers identified the current state, desired state and actions to achieve the desired state. Actions are defined in four key areas Leadership Conditions, Effective Teaching, Developing Teaching as Inquiry and Developing Learning Partnerships. Below are the actions carried out.</p> <p>Leadership Conditions for Improvement:</p> <ul style="list-style-type: none"> • PLD with external facilitator Vince Wright to build teacher capacity around identified teacher/ākonga needs...how? why? (Looking at our data mining to identify gaps in learning) • Vince covered task types to create more open questioning. • The school committed CRT/PRT/Call Back Days or Time- observing one another, modelling in spaces, moderating and team hui. • Provided more precise examples aligned to the subdivisions within levels which are topic specific (tasks that match and indicate a learners operations at various levels) looking at the things that kids can do and can't do...can't do are next steps for the learner...programs were progress focused. 	<p>PLD AFL through the lens of mathematics with teachers and leaders across Y4-6 with an external facilitator Vince Wright.</p> <ul style="list-style-type: none"> • Enhance teacher pedagogical content knowledge (PCK) with identified areas such as multiplication and division, including: Curriculum Outcomes Key knowledge Situations Problem types • Develop techniques for 'opening up' tasks and for the creation of rubrics for formative and summative assessment.
<p>Teachers were able to better anticipate what learning would look like across various levels of achievement through using collective tasks and assessments. Teachers and leaders considered learning and assessment tasks to be of quality.</p> <p>Teachers and leaders used better quality assessment tasks to make regular judgments of ākonga progress. Tasks that were used to assess learners were regularly moderated and shared through team hui and involved teachers</p>	<p>End of year data 2022 showed 22/30 or 73.33% of Māori ākonga were below in mathematics at the end of year 5 going into year 6 in 2023. End of year data 2023 shows 8/25 or 32% of Māori ākonga in year 6 remain below. 68% of Māori ākonga in year 6 are now working within the expectations of the NZC. Acceleration of 41.33% has occurred for year 6 Māori ākonga. Māori made greater acceleration than</p>	<p>Effective Teaching:</p> <ul style="list-style-type: none"> • Learner rubric- topic based and mathematical behaviours based...sublevels were explored with leaders, teachers and teacher aides. • Teachers, leaders and external facilitator used data mining - to identify next learning steps (PLD, planning and assessment tasks) • Teachers made use of the scorecards effectively across Number and Strand (learning rubric) • Observations of colleagues • Catering to different levels to ensure success. • Learning support groups with TA (Place Value driven) • Explicit teaching model used- I do, We do, You do • Incorporating Maths Talk Moves to allow students to discuss and explain their understanding of Math strategies. 	<ul style="list-style-type: none"> • Develop a class profile from the student work that is analysed. • Identify learning needs in areas that ākonga show weaknesses in such as multiplicative thinking, and algebraic patterning etc. • Exemplify teaching of areas identified as a need such as multiplicative thinking. • Plan targeted opportunities to learn. • Reliably judge student curriculum levels for areas such as multiplicative thinking.

<p>and leaders critically analysing work against the progressions of achievement. This allowed for deeper professional conversations of what good learning looked like. Teachers were analysing learning collectively but more importantly looking at how they knew where learning was within the progressions and why.</p> <p>The year 6 team collectively shaped their actions and targeted their programs accordingly using the evidence in that moment of time. Evidence was gathered from a variety of tools such as PAT testing, place value/knowledge tests, work samples, specific designed assessment tasks, student/teacher surveys or teachers carrying out deep dives through their inquiry. Teachers looked at evidence using a range of tools such as a gap analysis – looking at what ākonga strengths, weaknesses, or interesting/misconceptions were.</p> <p>Teacher aid programs implemented were reflective of what was happening in the classroom spaces (but were mainly place value and number driven). However, this took time to adjust to get to that point. TA's carried out professional learning, observed teachers workign with children in</p>	<p>other ethnic groups particularly male Māori ākonga.</p>	<ul style="list-style-type: none"> Incorporated a range of task types to support higher order thinking. Ensured students are aware of the mathematical behaviours. Identified the mathematical topics that you were problematic for learners e.g. measurement using scales (collective unpacking in PLD sessions) Understanding the big ideas within the planned topics (collective unpacking) across the progressions and sub levels. Teachers implemented new learning close to after PLD sessions have been done (apply the new learning). Consider what generalisations are possible within the topics/strands planned (generalisation- meaning that something that works all the time for example- measuring units: they fit together, they are the same size, you can operate with them, sometimes you can't see them). Generalisations are key across all strands. Teachers got really specific about what we do with the outcomes of a topic (collective unpacking) ...Areas were collectively planned and assessed. Assessment focused- What is a good task? open ended? unfamiliar? e.g., here's a number line open from 0-1 put as many fractions as you can on this, then classify the answers e.g., can they scale it correctly, can they show equivalent fractions, can they use a range of fractions 5th, 12th, 6th etc. Student opportunities provided for visible learning (self-assessing or evaluating their own work) ...how they know what learning looks like to be successful e.g., with the fractions on a number line; students put the fractions in the right place, they can show when two or more fractions are equivalent, know how to locate fractions that are greater than 1. <p>Developing TAI:</p> <ul style="list-style-type: none"> PLD with Vince around 4 learning tasks (exercise, application, open and unfamiliar). Clear examples to show the difference. PLD to support a learning area thoroughly linked to data mining (look at the progress across a task - Level 2P, 2A, 3B, 3P etc) <p>Developing Learning Partnerships:</p>	<p>Professional development on areas identified as a need such as multiplicative thinking.</p> <p>Development of open-ended assessment tasks to be used in programs.</p> <p>Assess student work samples against the rubric for the assessment task. Collectively moderate the outcomes of student samples against the rubric.</p>
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classroom spaces and had 1:1 sessions with leaders and learners.	<ul style="list-style-type: none"> • Communication with target learners whānau about next steps • Maths - Sharing (whānau quiz, competition) • Mathematical Behaviours- scorecards • Ākonga learning conversations with one another, it was noted that one learner often answers, the others seem to be passive, what does it mean to be active within the group, ask questions of one another, social mathematical norms (talk moves- justify, explain, convince, argument...because...because) beyond explaining what you did to be more about why you did it...what does it mean to participate as a mathematician in this classroom? 	
Planning for next year:		
Year 4-6 teachers to undertake PLD with an external facilitator in 2024 Vince Wright. PLD is Assessment for Learning through the lens of mathematics.		

Statement of Variance Reporting



School Name:	Taupō Primary School	School Number: 1989
Strategic Aim:	Literacy in year 4 with a focus on Māori and Male learners.	
Annual Aim:	Year 4 Literacy - to see accelerative learning taking place within the year 4 cohort, particularly with male and Māori learners.	
Target:	Year 4 Literacy - to see accelerative learning taking place within the year 4 cohort, particularly with male and Māori learners.	
Baseline Data:	38/63 or 60.31% of learners at the end of year 3 in 2022 were identified as working below expectations in writing moving into year 4 in 2023. 29/63 or 46.3% of learners at the end of year 3 in 2022 were identified as working below expectations in reading moving into year 4 in 2023.	

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>Implementation of a new structured literacy program was put in place. We called this a 'Catch it Up' program. This was the first year of implementation or need for this approach that we have seen at Taupō Primary School in the senior end. This was constructed by considering the current junior SL approaches, with leaders one of whom has extensive understanding and is MSL trained. Programs took into consideration what teachers and leaders were identifying.</p> <p>Standardised testing and early formative assessment at the start of 2023 indicated that the learning distribution range was from an emergent level. Our Y4 cohort tail were identified as being below the National Norm reference tail.</p> <p>Teachers and leaders identified that learners were limited with what they were able to do. We found they had limited understanding of letter and sound knowledge, CVC words were difficult to read or sound out, sight words were minimal, writing skills showed incorrect letter formation and limited automaticity with any retrieval of letter, sounds or words.</p>	<p>READING Whole Cohort: 10/28 or 35.71% of target year 4 learners made acceleration of more than 12 months growth in their reading. 9/10 of these learners are now working within 1/10 remains below despite their acceleration.</p> <p>9/28 or 32.14% of target year 4 learners made standard rate of growth or 12 months in 12 months...this rate could be considered accelerative compared to their previous years rate and pace of learning.</p> <p>3/28 learners or 10.7% of target year 4 learners made 6 months progress in 12months.</p> <p>6/28 learners or 21.42% of target year 4 learners made small progress but not enough to be 6 months. 2 of these learners have been approved for ICS 2024. Most of these learners have recently been identified as 'strongly at risk' with dyslexia.</p> <p>Overall, 67.31% of this target group made acceleration or standard growth.</p>	<p>Teachers and Leaders developed an action plan known as a Gap Analysis at Taupō Primary School. Here teachers identified the current state, desired state and actions to achieve the desired state. Actions are defined in four key areas Leadership Conditions, Effective Teaching, Developing Teaching as Inquiry and Developing Learning Partnerships. Below are the actions carried out under each of these four key levers of change.</p> <p>Leadership Conditions for Improvement:</p> <ul style="list-style-type: none"> • Modelling and observations of teachers delivering Structured Literacy lessons. • Sharing planning models • Provide PLD on 'The Code' • Provide more time to 'unpack' Code rules. • Teacher capability building (Beginning/LAT teachers) • Implement/moderate new assessment processes. <p>Effective Teaching:</p> <ul style="list-style-type: none"> • Explore other avenues. <ul style="list-style-type: none"> ◦ Resources ◦ Facebook ◦ Instagram ◦ Tik Tok 	<p>Continue to explore structured literacy approaches enhancing teacher pedagogical knowledge and understanding.</p> <p>Continue to implement purchased resources across all senior classes and include Y5-6 spaces as learners who remain targets move through the school.</p> <p>Look into PLD opportunities for Y4-6 teachers and resource accordingly. Leaders and teachers who have a strength in SL approaches to support those who have limited to no knowledge of SL approaches across years 4-6.</p> <p>Attend The Code PLD for all teachers in Y4-6.</p> <p>Strengthen decoding an encoding programs across the senior school. Review current reading programs in Y5-6 as this group of students move through into this end of the school and adapt accordingly.</p> <p>Continue to develop a class profile from the student work that is analysed.</p>

<p>Extensive resourcing was put in place by the BoT to create the 'Catch It Up' program across the 3 year 4 classes.</p> <p>The year 4 team made opportunities of working together in their professional learning and inquiry. Teachers collectively looked at the sequence of learning these being programs that focused on sound, word, sentence, and text level constructions.</p> <p>Assessment and planning tools aligned with this and resources to support the sequence of learning and assessing were purchased.</p> <p>Quality learning and assessment tasks were explored in practical PLD sessions collectively involving teachers, leaders, and teacher aides. Progress outcomes of what a learner needed to achieve were collectively unpacked and made sense of.</p> <p>Teachers and leaders used better quality assessment tasks to make regular judgments of ākonga progress. Tasks that were used to assess learners were regularly moderated and shared through team hui and involved teachers and leaders critically analysing work against the progressions of achievement. This allowed for deeper professional conversations of what good learning looked</p>	<p>32.69% of target this target group made less than standard growth. Their learning gap has widened by a further 6-12 months. This means a child who was 12 months behind is now 24 months behind.</p> <p>Trajectory rate would suggest that this gap would take a further 4 years to close if an accelerative targeted program were in place for reading for them.</p> <p>READING: male 20/28 target learners were males. 6/20 or 30% of male learners made acceleration in their reading. 5 are working within and 1 remains below despite their acceleration.</p> <p>8/20 or 40% of male learners made 12 months progress in 12 months or standard growth.</p> <p>2/20 or 10% of male learners made 6 months growth.</p> <p>4/20 or 20% of male learners made small progress but less than 6 months. These learners were all identified 'strongly at risk' of dyslexia.</p> <p>READING: Māori 15/28 target learners were Māori 4/15 or 26.66% of Māori learners made acceleration in their reading. 3 are workign within 1 remains below despite their acceleration.</p>	<ul style="list-style-type: none"> ○ Websites • Explicit teaching model - I do, we do, you do. • Modelling and think alouds • Collectively moderate learning and progress... what are we noticing? Is this good enough? What next? Make it measurable. <p>Developing TAI:</p> <ul style="list-style-type: none"> • Explicit Teaching Model • HITs • PLD - Keys to Literacy • Knowing the needs of the learners • What resources do we have/how do they support? • Teachers carry out collective and personal inquiry processes. <p>Developing Learning Partnerships:</p> <ul style="list-style-type: none"> • Getting students to verbalise 'how do we know?' • Whānau hui (triangulated with learner, whānau and teacher) <p>Teachers and Leaders set 3 achievable goals that they implemented and measured:</p> <ol style="list-style-type: none"> 1. By the end of term 3, students were starting to verbalise their learning of spelling patterns by 	<p>Identify learning needs in areas that ākonga show weaknesses in and plan targeted opportunities to learn.</p> <p>Assess student work samples against the rubric for the assessment task. Collectively moderate the outcomes of student samples against the rubric regularly and often.</p> <p>The senior school will need to navigate how they will move forward with learning programs in general...</p> <ol style="list-style-type: none"> 1. How to blend SL for those learners who are still working below (this distribution is from L1P to L2B/P). 2. How to include a contextualised learning approach for those who work well below to below. 3. How teachers will use teaching time effectively when the majority of classes will be targeting learners in all areas of their learning reading, writing and maths. 2/3'rds of the senior school in 2024 have been identified as target cohorts in every area of learning.
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<p>like...where next... Teachers were analysing learning collectively but more importantly looking at how they knew where learning was within the progressions and why.</p> <p>The year 4 team collectively shaped their actions and targeted their programs accordingly using the evidence in that moment of time. Evidence was gathered from a variety of testing tools, standardised testing and everyday resources or of the moment noticing's. Teachers carried out collective and personal inquiry processes learning about SL and implemented changes from the assessments and what they noticed.</p> <p>Teacher aid programs implemented were reflective of what was happening in the classroom spaces. However, this took time to adjust to get to that point. TA's carried out professional learning, observed teachers working with children in classroom spaces and had 1:1 sessions with leaders and learners.</p> <p>Teachers had limited PLD around SL and this was collectively driven from Kirsten Main (for terms 1-2) MSL trained and the team leader or through online learning platforms. Teachers attend</p>	<p>7/15 or 46.66% of Māori learners made standard rate of growth or 12 months in 12 months.</p> <p>4/15 or 26.66% of Māori learners made small progress but less than 6 months. Their gap has widened. 1 of these learners will be getting ICS in 2024.</p> <p>WRITING Whole Cohort:</p> <p>10/34 or 29.41% of target year 4 learners made acceleration of more than 12 months growth in their writing. 9 of these learners are working at and 1 works above in their writing.</p> <p>5/34 or 14.7% of target year 4 learners made standard rate of growth or 12 months in 12 months...this rate could be considered accelerative compared to their previous years rate and pace of learning.</p> <p>10/34 learners or 29.41% of target year 4 learners made 6 months progress in 12months. Their gap has widened.</p> <p>4/34 learners or 11.76% of target year 4 learners made small progress but not enough to be 6 months. 2 of these learners have been approved for ICS 2024.</p>	<p>answering the question, 'how do we know?'</p> <p>Measured through teacher observation and discussion.</p> <p>2. By the end of term 3, teachers were able to use purchased resources as part of their literacy programme, both independently and group work to support decoding and encoding skills. Measured through teacher observation and evidence in planning.</p> <p>3. By the end of term 3, teachers felt confident in explicitly teaching spelling rules through think alouds/'I might like to spell...' Measured through teacher observation and discussion.</p>
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<p>Ed some PLD sessions such as reading comprehension or The CODE workshops. However, SL PLD opportunities for this team were limited. Teachers within this group also had some to very limited knowledge of SL.</p> <p>Teachers collectively made sense of how to implement resources as part of their inquiry in terms 1-2 with their team leader (MSL trained). Below is the collective goals or actions straight from their inquiry...and observations of what they were doing in classroom spaces.</p> <p>How this relates to our collaborative inquiry: <i>As a team we are looking at supporting Structured Literacy across the team. This includes whole class, workshop, 1:1 and independent work. The school has purchased resources that should be utilised across the team. This has been an identified area of growth as so many students in the team have been identified as target literacy students. Expectations of what should be included in effective literacy programs are:</i> <ul style="list-style-type: none"> • Kilpatrick Drills • Sound Pack • Handwriting </p>	<p>Many learners who have made 0-6 months have recently been identified as 'strongly at risk' with dyslexia.</p> <p>WRITING: Male 25/34 target learners were male.</p> <p>7/25 or 28% of males made acceleration of more than 12 months. 6 of these learners are working within and 1 is working above.</p> <p>5/25 or 20% of males made standard growth or 12 months in 12 months. They remain below.</p> <p>8/25 or 32% of males made 6 months growth.</p> <p>5/25 or 20% of males made less than 6 months growth.</p> <p>WRITING: Māori 16/34 target learners were Māori.</p> <p>4/16 or 25% of Māori made acceleration of more than 12 months all 4 are working within expectations.</p> <p>3/16 or 18.75% of Māori made 12 months growth in 12 months or standard growth. They all remain below.</p>	
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<ul style="list-style-type: none"> • <i>Explicit Teaching of Spelling Rules (Whole Class or Small Group)</i> • <i>Trugs</i> • <i>Sound Check</i> • <i>Wordchain</i> • <i>SL texts</i> <p>Teachers and leaders carried out observations and modelling sessions within each other's spaces to get consistency of how to use the resources that were being implemented.</p>	<p>4/16 or 25% of Māori made 6 months growth in 12 months.</p> <p>5/16 or 31.25% of Māori made some progress but less than 6 months. 1 of these learners has been given ICS in 2024.</p> <p>Overall Findings: Those learners who have made 12 months growth remain below.</p> <p>Those learners who have made 6 months growth have widened their learning gap.</p> <p>Those learners who have made less than 6 months progress have significantly widened their learning gap.</p> <p>Overall, of the identified Y4 targets in 2023 44.11% have made accelerative or standard growth.</p> <p>Overall, of the identified Y4 targets in 2023 55.89% have made under standard growth and will require even more accelerative learning as their learning gap has widened by a further 6 to 12 months. This means a child who was 12 months behind is now 24 months behind. Trajectory rate would suggest that this gap would take a further 4 years to close if an accelerative</p>	
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targeted program were in place for writing for them.	
Planning for next year:	