

# TAI WANANGA

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

**Ministry Number:** 632

**Principal:** Toby Westrupp

**School Address:** Ruakura AgResearch Centre East Street

**School Postal Address:** P O Box 14024, Five Cross Roads, Hamilton, 3252

**School Phone:** 07 853 0035

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**Accountant / Service Provider:**

**Education**  *Services.*  
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# TAI WANANGA

Annual Financial Statements - For the year ended 31 December 2023

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# Tai Wananga

## Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Paula Huia Rawiri

Full Name of Presiding Member



Signature of Presiding Member

25/05/2024

Date:

Toby Westrupp

Full Name of Principal



Signature of Principal

25/05/2024

Date:

## Tai Wananga Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,339,275	3,806,433	4,199,074
Locally Raised Funds	3	38,243	37,650	78,576
Interest		35,339	6,550	10,722
<b>Total Revenue</b>		<b>4,412,857</b>	<b>3,850,633</b>	<b>4,288,372</b>
<b>Expense</b>				
Locally Raised Funds	3	30,190	37,450	36,432
Learning Resources	4	2,342,186	1,992,831	2,283,639
Administration	5	897,792	1,068,744	920,959
Interest		1,583	940	3,904
Property	6	837,904	704,247	790,660
Other Expenses	7	8,426	-	-
Loss on Disposal of Property, Plant and Equipment		5,999	-	585
<b>Total Expense</b>		<b>4,124,080</b>	<b>3,804,212</b>	<b>4,036,179</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>288,777</b>	<b>46,421</b>	<b>252,193</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>288,777</b>	<b>46,421</b>	<b>252,193</b>

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

**Tai Wananga**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		664,150	461,047	411,957
Total comprehensive revenue and expense for the year		288,777	46,421	252,193
<b>Equity at 31 December</b>		952,927	507,468	664,150
Accumulated comprehensive revenue and expense		952,927	507,468	664,150
<b>Equity at 31 December</b>		952,927	507,468	664,150

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.

## Tai Wananga Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	841,557	413,721	606,418
Accounts Receivable	9	158,521	273,346	182,157
GST Receivable		31,955	-	14,155
Prepayments		12,683	9,793	10,399
Inventories	10	3,312	2,193	1,756
		<u>1,048,028</u>	<u>699,053</u>	<u>814,885</u>
<b>Current Liabilities</b>				
GST Payable		-	20,832	-
Accounts Payable	12	287,214	237,591	251,979
Revenue Received in Advance	13	155,846	198,481	160,124
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	14	10,179	30,248	15,691
		<u>453,239</u>	<u>487,152</u>	<u>427,794</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>594,789</b>	<b>211,901</b>	<b>387,091</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	361,889	312,009	289,923
		<u>361,889</u>	<u>312,009</u>	<u>289,923</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	14	3,751	16,442	12,864
		<u>3,751</u>	<u>16,442</u>	<u>12,864</u>
<b>Net Assets</b>		<u><u>952,927</u></u>	<u><u>507,468</u></u>	<u><u>664,150</u></u>
<b>Equity</b>		<u><u>952,927</u></u>	<u><u>507,468</u></u>	<u><u>664,150</u></u>

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

## Tai Wananga Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,658,979	1,589,733	1,697,393
Locally Raised Funds		56,560	38,150	37,337
Goods and Services Tax (net)		(17,800)	-	(34,987)
Payments to Employees		(518,895)	(529,200)	(582,649)
Payments to Suppliers		(848,379)	(902,760)	(827,357)
Interest Paid		(1,583)	(940)	(3,904)
Interest Received		32,854	6,550	10,735
Net cash from/(to) Operating Activities		361,736	201,533	296,568
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(113,934)	(128,200)	(71,773)
Net cash from/(to) Investing Activities		(113,934)	(128,200)	(71,773)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(12,663)	(14,287)	(28,324)
Funds Administered on Behalf of Other Parties		-	-	55,272
Net cash from/(to) Financing Activities		(12,663)	(14,287)	26,948
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>235,139</b>	<b>59,046</b>	<b>251,743</b>
Cash and cash equivalents at the beginning of the year	8	606,418	354,675	354,675
<b>Cash and cash equivalents at the end of the year</b>	8	<b>841,557</b>	<b>413,721</b>	<b>606,418</b>

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

# Tai Wananga

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tai Wananga (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 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 .

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and comprised of 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 material.

### **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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	10-75 years
Furniture and Equipment	10-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Textbooks	3-5 years
Library Books	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

### k) Intangible Assets

#### Software costs

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

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

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

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

#### Non cash generating assets

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

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

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

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

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

### m) Accounts Payable

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **o) Revenue Received in Advance**

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

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

#### **p) Funds Held in Trust**

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

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

#### **q) Funds held for Capital works**

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

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

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

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

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

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

#### **t) Financial Instruments**

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

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

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

#### **u) Borrowings**

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

#### **v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **w) Budget Figures**

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

#### **x) Services received in-kind**

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

## 2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,383,773	1,407,092	1,435,701
Teachers' Salaries Grants	2,001,811	1,668,768	1,804,516
Use of Land and Buildings Grants	686,334	580,497	675,504
Tu Toa Transport Grant	107,222	60,156	99,955
Ruakura Transport Grant	114,337	89,120	105,019
Other Government Grants	45,798	800	78,379
	<u>4,339,275</u>	<u>3,806,433</u>	<u>4,199,074</u>

The school has opted in to the donations scheme for this year. Total amount received was \$26,355.

## 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	1,258	5,500	15,926
Fees for Extra Curricular Activities	30,602	25,150	42,929
Trading	3,999	4,000	8,101
Fundraising & Community Grants	2,384	3,000	2,924
Other Revenue	-	-	8,696
	<u>38,243</u>	<u>37,650</u>	<u>78,576</u>
<b>Expense</b>			
Extra Curricular Activities Costs	30,625	31,450	25,915
Trading	(900)	6,000	9,317
Fundraising & Community Grant Costs	465	-	-
Other Locally Raised Funds Expenditure	-	-	1,200
	<u>30,190</u>	<u>37,450</u>	<u>36,432</u>
<i>Surplus for the year Locally raised funds</i>	<u>8,053</u>	<u>200</u>	<u>42,144</u>

## 4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	134,882	163,350	160,031
Employee Benefits - Salaries	2,116,310	1,720,768	1,996,384
Staff Development	16,587	48,500	22,326
Depreciation	74,407	60,213	104,898
	<u>2,342,186</u>	<u>1,992,831</u>	<u>2,283,639</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	14,670	14,170	15,258
Board Fees	3,200	5,000	2,400
Board Expenses	6,935	9,000	2,854
Intervention Costs & Expenses	20,526	18,000	13,177
Communication	8,894	11,150	9,833
Consumables	7,777	15,700	7,389
Operating Leases	9,190	9,200	4,313
Legal Fees	339	2,000	(5,899)
Other	110,485	102,645	141,286
Employee Benefits - Salaries	281,496	453,700	295,949
Insurance	8,048	7,600	7,076
Service Providers, Contractors and Consultancy	17,719	18,200	34,465
Healthy School Lunch Programme	233,005	239,259	221,313
Travel	175,508	163,120	171,545
	<u>897,792</u>	<u>1,068,744</u>	<u>920,959</u>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	29,841	25,450	20,912
Heat, Light and Water	58,081	49,000	47,517
Repairs and Maintenance	31,250	22,900	22,744
Use of Land and Buildings	686,334	580,497	675,504
Security	2,665	2,900	1,352
Employee Benefits - Salaries	29,733	23,500	22,631
	<u>837,904</u>	<u>704,247</u>	<u>790,660</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loss on Uncollectable Accounts Receivable	8,426	-	-
	<u>8,426</u>	<u>-</u>	<u>-</u>

**8. Cash and Cash Equivalents**

	<b>2023</b>	<b>2023 Budget</b>	<b>2022</b>
	<b>Actual</b>	<b>(Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Bank Accounts	841,557	413,721	606,418
Cash and cash equivalents for Statement of Cash Flows	841,557	413,721	606,418

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

Of the \$841,557 Cash and Cash Equivalent, \$116,254 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 the conditions are not met, the funds will need to be returned.

Other restriction on cash that may require disclosure include funds held in advance for student activities and gateway programme.

**9. Accounts Receivable**

	<b>2023</b>	<b>2023 Budget</b>	<b>2022</b>
	<b>Actual</b>	<b>(Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	6,091	87,501	28,300
Interest Receivable	2,485	13	-
Banking Staffing Underuse	-	9,400	-
Teacher Salaries Grant Receivable	149,945	176,432	153,857
	158,521	273,346	182,157
Receivables from Exchange Transactions	8,576	87,514	28,300
Receivables from Non-Exchange Transactions	149,945	185,832	153,857
	158,521	273,346	182,157

**10. Inventories**

	<b>2023</b>	<b>2023 Budget</b>	<b>2022</b>
	<b>Actual</b>	<b>(Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Uniforms	3,312	2,193	1,756
	3,312	2,193	1,756

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	-	1,458	-	-	(22)	1,436
Furniture and Equipment	195,629	41,154	(1,651)	-	(26,131)	207,482
Information and Communication Technology	60,650	29,956	-	-	(21,593)	70,532
Motor Vehicles	6,116	86,250	(12,174)	-	(10,488)	69,705
Leased Assets	27,427	1,380	-	-	(16,161)	12,646
Library Resources	101	-	-	-	(12)	88
<b>Balance at 31 December 2023</b>	<b>289,923</b>	<b>160,198</b>	<b>(13,825)</b>	<b>-</b>	<b>(74,407)</b>	<b>361,889</b>

The net carrying value of equipment held under a finance lease is \$12,646 (2022: \$27,427)

### 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
	\$	\$	\$	\$	\$	\$
Building Improvements	1,458	(22)	1,436	-	-	-
Furniture and Equipment	543,395	(335,913)	207,482	539,034	(343,405)	195,629
Information and Communication Technology	252,418	(181,886)	70,532	198,858	(138,208)	60,650
Motor Vehicles	251,713	(182,008)	69,705	166,505	(160,389)	6,116
Leased Assets	215,228	(202,582)	12,646	213,848	(186,421)	27,427
Library Resources	2,181	(2,093)	88	2,181	(2,080)	101
<b>Balance at 31 December</b>	<b>1,266,393</b>	<b>(904,504)</b>	<b>361,889</b>	<b>1,120,426</b>	<b>(830,503)</b>	<b>289,923</b>

## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	121,070	30,698	60,646
Accruals	14,170	13,357	13,758
Employee Entitlements - Salaries	149,945	176,432	153,857
Employee Entitlements - Leave Accrual	2,029	17,104	23,718
	<b>287,214</b>	<b>237,591</b>	<b>251,979</b>
Payables for Exchange Transactions	287,214	237,591	251,979
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>287,214</b>	<b>237,591</b>	<b>251,979</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Fees in Advance Ruakura	1,053	71,457	1,128
Fees in Advance Tu Toa	541	17,024	2,013
MOE Grants in Advance	116,254	110,000	110,000
Gateway	37,998	-	46,983
	<u>155,846</u>	<u>198,481</u>	<u>160,124</u>

### 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	10,918	30,248	17,193
Later than One Year and no Later than Five Years	3,935	16,442	13,670
Future Finance Charges	(923)	-	(2,308)
	<u>13,930</u>	<u>46,690</u>	<u>28,555</u>

#### Represented by

Finance lease liability - Current	10,179	30,248	15,691
Finance lease liability - Non current	3,751	16,442	12,864
	<u>13,930</u>	<u>46,690</u>	<u>28,555</u>

### 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 projects is included under cash and cash equivalents in note 8.

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
	242365	-	19,245	(19,245)	-	-
Totals		<u>-</u>	<u>19,245</u>	<u>(19,245)</u>	<u>-</u>	<u>-</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Totals		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

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

## 17. Remuneration

### Key management personnel compensation

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,200	2,400
<i>Leadership Team</i>		
Remuneration	1,008,136	991,698
Full-time equivalent members	9.00	9.00
Total key management personnel remuneration	<u>1,011,336</u>	<u>994,098</u>

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (7 members) committees that met 8 and 7 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	6.00
110 - 120	3.00	2.00
120 - 130	2.00	-
	<u>8.00</u>	<u>8.00</u>

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 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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

## 19. Contingencies

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

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

### 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.

## 20. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$0).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

## 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	841,557	413,721	606,418
Receivables	158,521	273,346	182,157
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	<u>1,000,078</u>	<u>687,067</u>	<u>788,575</u>

### Financial liabilities measured at amortised cost

Payables	287,214	237,591	251,979
Finance Leases	13,930	46,690	28,555
Total financial liabilities measured at amortised cost	<u>301,144</u>	<u>284,281</u>	<u>280,534</u>

## 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.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TAI WANANGA'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Tai Wananga (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, 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 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 Standards Reduced Disclosure Regime.

Our audit was completed on 25 May 2024. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 23 to 36, 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.

A handwritten signature in blue ink, appearing to read "JvL".

Johann van Loggerenberg  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand

## Tai Wananga

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Paula Rawiri	Presiding Member	Appointed	Sep 2025
Toby Westrupp	Principal	ex Officio	
Davina Moke	Parent Representative	Elected	Sep 2025
Taipari Waaka	Parent Representative	Elected	Feb 2023
George (Hori) Mana	Parent Representative	Elected	Sep 2023
Endine Dixon Harris	Limited Statutory Manager	Appointed	Sep 2025
Hemi Rau	Other	Appointed	Sep 2025
Laurie Hakiwai	Other	Appointed	Sep 2025
Karleen Puriri Turner	Other	Appointed	Sep 2025
Erina Watene Rawiri	Other	Appointed	Sep 2025

## Tai Wananga

## Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$3,809 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Tai Wananga 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.

## **School Analysis of Variance Report**

Our School Analysis of Variance report includes the content from the Evaluation of Schools Progress and Achievement report. In addition we have included the progress report provided during an ERO visit.

### **ERO Progress Report: Tai Wānanga PN 632**

#### **Context**

Tai Wānanga Ruakura is in Hamilton and Tai Wānanga Tū Toa is in Palmerston North. Collectively they are both known as Tai Wānanga. Both sites are co-educational and cater for taiohi from Years 9 to 13. Tai Wānanga is a designated character school with one Board of Trustees providing governance over the two sites. The board operates under an alternative constitution. There is one tumuaki for both campuses. Each campus has their own site leader and leadership team.

#### **Background**

ERO's August 2021 report noted limited progress on the recommendations ERO made in 2017. A Limited Statutory Manager was appointed in November 2021 and is currently still in place. ERO's approach since 2021 has included communication with the tumuaki, the Ministry of Education staff and the Limited Statutory Manager.

ERO's most recent review was an onsite evaluation of progress in August of 2023. ERO focussed on:

- school governance and stewardship, including strategic and annual planning
- school leadership and management of compliance across all legislative requirements
- community engagement and relationships
- professional leadership and development of teaching and learning
- the implementation of a responsive curriculum, and
- the provision of a safe, physical and emotional environment for taiohi and staff.

### **Areas of Progress and Development**

#### **Governance**

Board members continue to grow their understanding and capability of effective school governance. They have attended training with the New Zealand School Trustees Association (NZSTA), both in person and online. Improvement actions in 2022 and 2023 included addressing the concerns raised in the 2021 ERO report.

Consultation has been undertaken with whānau, taiohi and kaitiaki of both sites to contribute to a review of the strategic plan. Trustees meet regularly. A process is in place to ensure they discuss, action and monitor their governance responsibilities. Expectations have been set for the standard of leadership, management and professional knowledge and practice required to promote taiohi wellbeing and success. A performance review was completed for the tumuaki in 2022.

#### **School Leadership and Management**

Relationships between board members and the tumuaki are improved. Tumuaki is proactive

in his leadership at the Ruakura campus. Generally, leaders are clearer about their roles and responsibilities, and there is more collaboration between leaders at each site. They work cooperatively to implement strategies identified to improve aspects of the environment and teaching. Leaders are good role models of Tai Wānanga principles and values. The learning environment is more conducive to the wellbeing and learning success of taiohi.

### **Community Engagement and Relationships**

Improvement is evident in involving whānau in the kura. Whānau who spoke with ERO expressed they have a high level of trust in kaitiaki. And, that communication between kaitiaki and whānau is clear and this supports taiohi success. Whānau articulated confidence that kaitiaki knew their taiohi personal and academic needs well. They are encouraged to access information through the online platforms and feel informed about their taiohi progress and achievement.

Whānau actively support kura activities and events and are appreciative of the time and effort that is put into their taiohi. Taiohi are generally well supported by kaitiaki and their whānau to succeed.

### **Teaching and Learning**

There is an increased emphasis on promoting effective teaching and learning. Taiohi have individualised learning plans that capture their interests, talents and aspirations. Taiohi set learning goals aligned to Kia Tū, Kia Ora and Kia Māori, these include academic and career pathways. Kaitiaki tailor learning activities and experiences to individual taiohi goals and needs. Kaitiaki scaffold learning through strategies such as making learning expectations explicit, modelling and through questioning techniques which in turn assist taiohi to stay on task and engage in self-directed learning. Identifying taiohi needs and monitoring their progress in literacy and mathematics has improved.

Kaitiaki are in the very early stages of working with the Ministry of Education, Student Achievement Function Practitioner (SAF) to build their data literacy and to understand learning progressions better. A new professional growth cycle has been introduced to support kaitiaki to build professional knowledge and understanding of teaching literacy through an integrated curriculum.

### **Implementation of a Responsive Curriculum**

Leaders and kaitiaki undertook a comprehensive review of teaching and learning during 2022. This included Kaupapa, curriculum, pastoral, pathways and careers. Leaders and kaitiaki are clearer about how enacting the school's values, principles and practices and the successful implementation of project-based learning should support taiohi success. The findings of this review guided the professional development plan for 2023. Mid-year data shows that taiohi achievement levels are improving, particularly in Years 9 and 10.

Kaitiaki are responsive to taiohi needs and interests. Taiohi have opportunities to interact with students from other schools, this extends their academic, sporting, cultural and social opportunities and experiences. There is a focus on integrating literacy and mathematics learning into individual and group projects, this is especially noticeable for taiohi in Years 9 and 10. Taiohi strive for success in their social, academic, sporting and cultural pursuits.

### **Internal Evaluation**

Internal evaluation has improved across kura operations and management. Clear

expectations are in place for kaitiaki communication and to evaluate the quality of teaching practice. Internal professional learning and development is informed by the 2022 curriculum evaluation.

Board minutes clearly show expectations for regular reporting across all operations. Management provides trustees with detailed reports on student progress and achievement, finances, personnel, professional development and health and safety matters.

**Areas of continued focus include:**

- trustees and the tumuaki increasing their involvement with operations at the Tū Toa campus
- strengthening collaboration between both campuses to achieve consistent practice and to reflect one kura
- kaitiaki altering learning programmes to accelerate the progress of those taiohi in Years 9 and 10 below the school's expectations in literacy and mathematics
- kaitiaki participation in professional development to implement an effective integrated project-based learning curriculum
- implementing an annual performance review of the tumuaki
- developing and implementing strategies to improve taiohi attendance at the Ruakura campus
- ratifying and implementing the Strategic Plan, and
- the adoption of a statement of delivery of the health curriculum following full consultation with whānau.

**Areas of non-compliance:**

School leaders must:

- consult with the school community to adopt a statement on the delivery of the Health Curriculum, at least once every two years. [Section 91 Education and Training Act 2020]

The next phase of the review

ERO is planning its next evaluation in 2024. The next visit will be a full review.

Darcy Te Hau

Toka-ā-nuku – Director Māori Review Services

31 October 2023

**Evaluation of Schools Progress and Achievement (2023)**

**1. FINAL NCEA ACHIEVEMENT DATA:**

The following tables confirm what our NCEA achievement results were at the end of 2023. We should note that these results include those taiohi who left during the year for employment reasons. (There were at least 2 Year 12s and 2 Year 13s) There were 2 Y13s who should have passed Level 3 after extensive work by staff at the end of term. A detailed achievement for those who remained enrolled until the end of the year is included along with literacy and numeracy data.

**Achievement in NCEA and UE: Tai Wananga**  
 PR2 - Enrolment Based Cumulative Overall Results

Generated 28-Jan-2024

Academic Year	Tai Wananga				National				Many Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	90.6	96.6	72.7	54.5	70.6	77.5	67.3	49.3	61.2	70.4	58.5	28.6
2020	50.0	89.3	80.8	23.1	71.8	80.1	72.1	53.4	66.0	73.4	65.7	31.6
2021	27.0	76.5	73.9	47.8	69.2	77.9	70.5	51.9	62.0	69.9	63.1	29.4
2022	59.0	63.6	62.5	25.0	64.9	74.9	68.2	50.3	57.9	67.4	59.7	27.0
2023	40.0	82.4	61.1	16.7	60.0	72.2	66.2	47.2	53.3	62.9	58.0	24.0

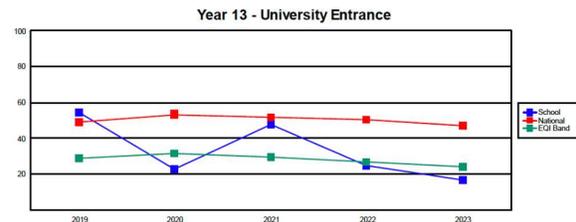
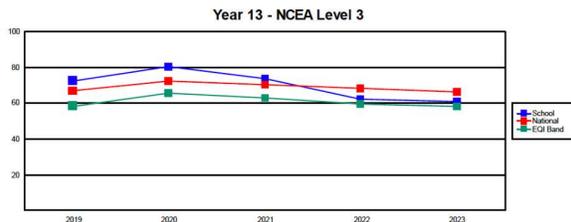
**Level 1:**

For three years Tai Wananga Ruakura has focussed on delivering Level 2 across two years. This continues into 2024 and is the main contributing factor for low Level 1 results in 2023.

**Level 2:**

Our Level 2 results were above the National average for 2023, with 61% of the year 12 cohort achieving UE Literacy.

**Level 3:**



For the second year in a row, our Level 3 Certificate results have declined including University Entrance. 6 out of 15 taiohi from Ruakura chose an exit strategy that did not require a qualification.

**Next steps:**

**Project-based Learning:**

The Curriculum is going through a second enhancement. We have two lines of project-based learning that include six subject areas working toward a project. A performance and an exhibition. The purpose of this change is to access the passions of our taiohi, and to grow engagement-building assessment into learning rather than assessment being the focus.

**Co-teaching:**

In 2023 Tai Wananga shifted away from co-teaching, adopting a silo subject approach. We have reverted back to co-teaching to support the diverse needs and levels of our tamariki. Having two teachers with expert knowledge gives taiohi access to a range and depth of knowledge.

**Tai Wananga Ruakura NCEA Achievement Data**

**NCEA ACHIEVEMENT DATA:**

All Y12/Y13 graduates will leave with NCEA level 2 minimum.

a) NCEA Level 3 Achievement Table

2022 Target: L3 Achieve a pass rate higher than Decile 4 and National pass rate percentages (2021-75%)					
	80+	79-60	59-40	39-20	UE Lit (Nos)
Kōhine	7	2	0	0	7
Taitama	5	0	0	0	5
<b>TOTAL</b>	<b>85.7%(38%)</b>	<b>14.3%(7%)</b>	<b>0%(46%)</b>	<b>0%(7%)</b>	<b>85.7%(69%)</b>

#### Analysis:

- 12/14 have achieved NCEA L3. One of the students yet to achieve was dual enrolled at the Northern Regional Health camp where she submitted a number of standards while in residence. These credits are to be added. The one taiohi that will not achieve NCEA L3 was largely the result of being unable to commit to completing the programme due to work becoming the priority. Travel distance from Te Awamutu was also a contributing factor.
- The UE literacy achievement rates are final. We had one taiohi leave and relocate to Rotorua at the start of term four. If she had remained she would have achieved both UE Lit and UE.
- UE achievement is 3/14. We had 4/14 list attending university as the exit strategy. The fourth was the aforementioned taiohi from Te Awamutu. We had a further two taiohi who perhaps should have achieved UE. The taiohi who relocated to Rotorua, and the taiohi who has been pursuing her dance passion and touring with the Royal Family. Ironically, one of the approved subjects that didn't reach the 14 credits threshold was dance.

#### NCEA Level 2 Achievement Table

2023 Target: All graduates will leave with NCEA level 2 minimum					
	80 +	79-60	59-40	39-20	UE Lit (Nos)
Kōhine	5	1	0	1	4
Taitama	8	0	0	0	7
<b>TOTAL</b>	<b>86.6%(66%)</b>	<b>7%(20%)</b>	<b>0(7%)</b>	<b>7%(7%)</b>	<b>73%(53%)</b>

#### Analysis:

- This is likely to be our confirmed achievement rate. Depending on external examination results our data could shift from 86.6% to 93.6%
- UE Literacy: After the external examination results our UE Lit levels could shift from 73% to 80%.
- With the vast majority having already achieved UE lit, this cohort is in a stronger position to focus on achieving 3 approved subjects for UE in 2024
- At this stage there is one taiohi who is at high risk of leaving school without NCEA level 2 minimum

## Tai Wananga Tu Toa NCEA Achievement Data

### NCEA Level 1 Achievement Table

2023 Target: All graduates will complete NCEA level 1 including Literacy and Numeracy							
	Complete	80-60	59-40	39-20	20-0	Num (Nos)	Lit (Nos)
Kōhine	5				1	complete	complete
Taitama	7					complete	complete
<b>TOTAL</b>	<b>12</b>				<b>1</b>		

- 1 taiohi has been with us for three weeks but is in the process of leaving and has obtained no credits
- 2 taiohi have gained UE Literacy
- 4 taiohi have completed Level 2 as well
- 8 Taiohi have gained over 58 Level 2 credits already

### NCEA Level 2 Achievement Table

2023 Target: All graduates will leave with NCEA level 2 minimum						
	80 +	79-60	59-40	Lit	Num	UE Lit (Nos)
Kōhine	8	1	1			2
Taitama	7	1	1			1
<b>TOTAL</b>	<b>15</b>	<b>2</b>	<b>2</b>			<b>3</b>

- 15/19 have completed NCEA Level 2
- 1 out of the 4 are awaiting his UCOL credits to complete
- All have completed Literacy and Numeracy at Level 1
- 1 taiohi (55 credits) has gained entry into an electrician course
- The remaining two taiohi were given the opportunity to complete their level 2 but were unable to commit time.

### NCEA Level 3 Progress Table

2022 Target: L3 Achieve a pass rate higher than Decile 4 and National pass rate percentages (2021-75%)					
	80+	79-60	59-40	39-0	UE Lit (Nos)
Kōhine	1		2		N

Taitama	1				N
<b>TOTAL</b>	<b>2</b>		<b>2</b>		<b>N</b>

- 2 taiohi have completed Level 3
- 2 taiohi will complete Level 3 when their UCOL course are uploaded
- 1 taiohi is completing Te Reo Rangatira internal and externals to gain University Entrance and has been accepted into Victoria University.

### YEAR 9/YEAR 10 LITERACY DATA

#### Tai Wananga Ruakura

#### Reading:

Two of the three goals listed in the literacy plan are analysed in the tables below. The third relates to a Steps Web programme of which the details I do not have. The actions identified to assist with its progress were;

- Provide professional learning in literacy strategies with staff to grow proficiency
- Identify priority learners and students with individual learning needs. Their learning plan and support needs are understood and shared with staff termly.
- PACT tool implemented by kaitiaki for taiohi up to Yr 10
- The tools being used to gather data were E-AsTTle, PROBE, PACT Tool

GOAL: 80% of Year 9-10 taiohi at or above curriculum level		
Year Level	Summary of Results	Analysis / Next Steps
YEAR 9	<p><b>PROBE:</b> (End of Year) 14/20 are reading at or above reading age. (70%) 3 reading at 1 yr below chronological age. (15%) The remaining 3 are 8.5 - 9.5yrs, 9.5 - 10.5yrs, 11 - 12 yrs.</p> <p><b>E-AsTTle:</b> (End of Year) 10/19 retasted.(53%) are reading at curriculum L4. 3 are at 3A.(16%) Slightly below curriculum L4(Y8) level 5 are at 3B.(26%) Curriculum L3 (Y7-Y8)</p>	<p>88% of taiohi tested moved up at least one E-AsTTle sub-level. 2024 - Continue with our three pronged approach of teacher development (Schoolwide strategies), teina literacy time and kaiāwhina support. To develop a support programme for those who are above to continue their trajectory. This could be recognised by sitting CAAs as a Y10.</p>
YEAR 10	<p><b>PROBE:</b> (End of Year) 19/25 are reading at or above reading age. (76%) 4 reading at 6 months below chronological age.(16%) 2 reading 12 months below chronological age.</p>	<p>Taiohi underwent two extra blocks of teaching time during terms 1 &amp; 2 for literacy. This consisted of encoding (spelling) and reading comprehension. Clear results are shown in the increase of testing</p>

	<p><b>E-AsTTle:</b> (Mid-Year)  10/20 retested.(50%) are reading at curriculum L4.  3/19 are at L3A.(16%) Slightly below curriculum L4. Y8 level  5/19 are at L3B.(26%) Curriculum L3</p>	<p>data. This will continue in 2024.</p>
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**Analysis:**

- 51% of our taiohi from our E-AsTTle results are reading at L4 curriculum level. This would probably be higher if we consider PROBE results and if the E-AsTTle end of year test had been undertaken instead of CAA test

In preparation for the 2024 NCEA changes and the new Common Assessment Activities, our Y10 taiohi sat a reading pilot examination. 21 students in total sat the examination. (6 absent)

GOAL: Taiohi to be prepared for 2024 CAAs		
Year Level	Summary of Results	Analysis / Next Steps
YEAR 10	Taiohi who achieved; 50%+ = 15 (71.5%) 49-50% = 4 (19%) 20-30% = 2 (9.5%)	2024 - Continue with our three pronged approach of teacher development, timetabled literacy and specific schoolwide strategies. The CAAs will be offered midyear and end of year to those who through teacher judgement are ready to sit the examination

**Analysis:**

- The results are positive and suggest that the achievement of the reading CAAs are well within the grasp by the time our mid year examination comes around.

**Writing:**

From the PACT writing data the analysis the following next steps have been identified for 2024.

- Taiohi must be writing regularly for the PaCT tool to show growth. Explicit teaching of “what’s next” must occur. This should help both kaitiaki and taiohi to see progression and gain motivation.
- The implementation and impact of schoolwide writing strategies need to be monitored more closely
- Teacher professional literacy development will focus more on writing in 2024.

**Tai Wānanga Tū Toa**

**TWTT Literacy Data Yr 9-10 2023**

Year 9 Literacy Data 2023				
Year	AsTTle Feb	AsTTle Nov	PROBE Mar	PROBE Nov

9	2A	2A	8-9 yrs	10-11
9	2P	3B	8-9	10-11
9	2B	2A	7-8	10.5-11
9	2A	3B	11.5-12.5	12-13.5
9	4A	5P	12-13	13.5-14.5
9	2P	Absent	Absent	12-13.5

This year Tu Toa used 2 forms of gathering data; EAsTTle and PROBE. EAsTTle gives you a curriculum level whereas PROBE gives you a reading age based on comprehension. Tests were administered in February and November for EAsTTle and March and November for PROBE. The beginning AsTTle Data shows 5 taiohi well below the national average and 1 at level. The end data showed most taiohi went up at least 2 sub-levels. Whereas the PROBE data shows that taiohi who had the lowest reading age increased this by 4 or more reading ages.

#### Next Steps

- Employ a literacy support teacher
- Arrange timetable to release a teacher for literacy

Year 10 Literacy Data 2023				
Year	AsTTle Feb	AsTTle Nov	PROBE Mar	PROBE Nov
10	3P	3A	12-13	12.5-13.5
10	3A	4B	10.5-11.5	12-13
10	2B	2P	6.5-7.5	9.5-10.5
10	3P	4B	12-13	13-14
10	2A	3P	10-11	11-12
10	2A	3P	9.5-10.5	11-12
10	3A	4B	9.5-10.5	12-13
10	4A	4P	13.5-14.5	14-15
10	4A	5A	13-14	14-15
10	4B	4P	13-14	14-15
10	3B	absent	11-12	11.5-12.5
10	3A	2P		12-13
10	absent	2P		11-12
10	New	4P		14-15

The beginning AsTTle Data shows 9 taiohi well below the national average and 3 at level. The end data showed most taiohi went up at least 1 sub-level or more. Whereas the PROBE data shows that taiohi who had the lowest reading age increased 3 or more levels.

#### **Next Steps**

- Kaitiaki must revisit their NCEA programs and identify how they will cater for the individual needs. This means they will need to focus on deliberate acts of teaching that will develop taiohi capabilities, especially in vocabulary and comprehension.
- Arrange the timetable to release a teacher for literacy support specifically for these taiohi

Finally we'd like to acknowledge the unwavering commitment of the Tai Wānanga board, staff and community. Ma tōu rourou, mā taku rourou, ka ora ai a Tai Wānanga

Nāku noa



Toby Westrupp (Tumuaki)

## Effect of Te Tiriti o Waitangi Report

Kia Māori	Realising Māori Potential To promote the use of Te Reo Māori to raise taiohi confidence, connection and engagement		
Platform (Guiding Principles)	Background Context	Strategies: <i>Where we want to be:</i> <i>aims, directions, goals and priorities</i>	2023: Annual Targets: <i>How we will get there: objectives, strategies and actions that promote student achievement.</i>
<p><b>Mana Māori</b> Tai Wānanga will commit to aligning with the aspirations of Māori.</p> <p>Understands the significance of ones whakapapa, heritage and culture (Connection and belonging).</p> <p><b>Tai Wānanga Graduate Profile (Goals)</b></p> <p>Culturally strong and confident to engage in kaupapa Māori.</p> <p>Proud of their identity and who they represent.</p>	All taiohi have a growing understanding of Te Reo me Ōna Tikanga. Tai Reo is offered at Ruakura for all students.	All taiohi and staff have the opportunity to increase knowledge of Te Reo me ōna tikanga. Mana whenua to take the lead role at all pōwhiri and ceremonial events.	<p><b><u>Te Reo me Ōna Tikanga</u></b> All staff and students are engaged with learning Te Reo me Ōna Tikanga programmes</p> <p>All staff can recite pēpehā. Kaitiaki are encouraged to deliver pānui/messages in Te Reo Māori.</p>
	Ngāti Wairere have a visible presence at Ruakura. Ruakura provides the breakfast at the Hukanui poukai.	All taiohi will have knowledge of their whakapapa, marae, tūpuna and waiata.	Tai Wānanga to participate/attend occasions significant to community, iwi and Māori.
Teaching and Learning.	To senior students MPA credits have been offered in the past	<ol style="list-style-type: none"> <li>1. Introduction of Te Aō Haka learning experiences and credits as a vehicle to grow Te Reo Māori me ōna tikanga.</li> <li>2. Implement NZ Histories as a vehicle to share Māori and iwi history.</li> <li>3. MPA credits are provided for all students representing Tai Wānanga kapa haka.</li> </ol>	
<p><b>School Governance</b></p> <ol style="list-style-type: none"> <li>1. Development of a Te Reo Māori strategy for long term implementation</li> <li>2. To build and strengthen Tai Wānanga relationships through purposeful collaboration with iwi, and Māori organisations.</li> <li>3. To build collaborative relationships with local/national/international organisations that have a similar vision to share knowledge, experience and resources.</li> </ol>			

Tai Wānanga commitment to Te Tiriti o Waitangi is stated in our Kia Māori pillar within our Annual Plan. The effect of our commitment to Te Tiriti o Waitangi is best illustrated by the following;

**Local Curriculum/Mātauranga Māori/Tikanga Māori** - Attendance and contribution at poukai continues to be our main catalyst to contribute to iwi goals and aspirations. One of our key responsibilities is to prepare and serve the kai at the Hukanui Marae Poukai. Participating and supporting pōwhiri, waiata ngāhau and manaakitanga are welcome learning experiences. Kapa haka compositions for regional competition provides additional history and mātauranga. We are proud of the effort and performance of our composite TWTT, Tararua College and

Awatapu kapa who performed at the Manawatū/Horowhenua regional competitions. In addition through ako modules continue to connect with local iwi and organisations. E.g. Ngaati Koroki Kahukura Tuna and Waitomo Caves Tourism

**Te Reo mē Ōna Tikanga** - 3 kaitiaki enrolled into evening Te Reo Māori courses, 4 staff participated in a 10 week Te Reo Māori programme run internally, and at TWTT Te Reo Māori was part of whole staff PLD. As a result Te Reo Māori is often heard during karakia/pānui and with those who have a high degree of fluency speaking amongst themselves.

**Equitable Outcomes for Māori** - As a school with 90%+ Māori students our NCEA L2 results of 82.4% pass rate was above the national pass rate of 73.2%, our L3 pass rate of 61.1% was slightly below the national pass rate 67.7%. Y13s/ School leaver data indicates that 4 of the students planning to attend university achieved university entrance. 5 of the remaining 13 have entered into their planned career pathway, and 7 of the remaining 8 are in full time employment.