

TAUPIRI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1987

Principal: Judith Gribble

School Address: Greenlane Road, Taupiri

School Postal Address: Greenlane Road, Taupiri 3721

School Phone: 07 8246713

School Email: office@taupiri.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Naomi Bidios	Presiding Member	Elected	17-Aug-25
Judith Gribble	Principal ex Officio	Ex Officio	
Sharnay Cocup	Parent Representative	Elected	17-Aug-25
Linda Anderson	Parent Representative	Elected	17-Aug-25
Kylie Neilson	Parent Representative	Elected	17-Aug-25
Kovo MacDonald	Parent Representative	Elected	17-Aug-25
Cherry Tregoweth	Staff Representative	Elected	16-Jul-23
Sarah James	Staff Representative	Elected	17-Aug-25

Accountant / Service Provider:

Edtech Financial Services Ltd

TAUPIRI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 22	Notes to the Financial Statements
23	Independent Auditor's Report

Taupiri School

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.

Naomi Bidois

Full Name of Presiding Member

nmB

Signature of Presiding Member

27.5.24

Date:

Judith Grubbe

Full Name of Principal

J Grubbe

Signature of Principal

27-5-24

Date:

Taupiri School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	1,334,987	957,534	1,108,263
Locally Raised Funds	3	29,556	4,700	8,584
Interest		9,402	600	1,436
Total Revenue		1,373,945	962,834	1,118,283
Expense				
Locally Raised Funds	3	10,815	4,200	10,996
Learning Resources	4	823,079	640,681	690,799
Administration	5	162,725	76,590	157,762
Interest		1,033	1,142	325
Property	6	276,875	244,053	260,952
Loss on Disposal of Property, Plant and Equipment		10	-	38
Total Expense		1,274,537	966,666	1,120,872
Net Surplus / (Deficit) for the year		99,408	(3,832)	(2,589)
Total Comprehensive Revenue and Expense for the Year		99,408	(3,832)	(2,589)

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



Taupiri School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		463,592	457,905	461,987
Total comprehensive revenue and expense for the year		99,408	(3,832)	(2,589)
Contributions from / (Distributions to) the Ministry of Education		6,147	-	-
Contribution - Furniture and Equipment Grant		1,875	-	4,194
Equity at 31 December		571,022	454,073	463,592
Accumulated comprehensive revenue and expense		571,022	454,073	463,592
Reserves		-	-	-
Equity at 31 December		571,022	454,073	463,592

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.



Taupiri School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	167,723	208,924	177,931
Accounts Receivable	8	56,734	45,650	53,135
GST Receivable		5,605	1,000	(2,220)
Prepayments		5,296	2,200	2,200
Inventories	9	6,713	7,000	6,980
Investments		120,000	20,000	20,000
Funds Receivable for Capital Works Projects	16	17,395	6,000	3,615
		<u>379,466</u>	<u>290,774</u>	<u>261,641</u>
Current Liabilities				
Accounts Payable	12	71,746	60,550	54,167
Revenue Received in Advance	13	2,708	1,000	755
Finance Lease Liability	15	3,333	1,800	2,451
		<u>77,787</u>	<u>63,350</u>	<u>57,373</u>
Working Capital Surplus/(Deficit)		301,679	227,424	204,268
Non-current Assets				
Property, Plant and Equipment	11	274,727	257,149	281,151
		<u>274,727</u>	<u>257,149</u>	<u>281,151</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	27,000	19,200
Finance Lease Liability	15	5,384	3,500	2,627
		<u>5,384</u>	<u>30,500</u>	<u>21,827</u>
Net Assets		<u>571,022</u>	<u>454,073</u>	<u>463,592</u>
Equity		<u>571,022</u>	<u>454,073</u>	<u>463,592</u>

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



Taupiri School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		491,275	340,068	443,541
Locally Raised Funds		31,509	4,945	9,803
Goods and Services Tax (net)		(7,825)	(3,220)	1,681
Payments to Employees		(179,949)	(176,625)	(211,169)
Payments to Suppliers		(208,266)	(113,778)	(205,798)
Interest Paid		(1,033)	(1,142)	(325)
Interest Received		7,742	100	1,491
Net cash from/(to) Operating Activities		133,453	50,348	39,224
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(32,903)	(40,170)	(84,689)
Purchase of Investments		(100,000)	-	-
Net cash from/(to) Investing Activities		(132,903)	(40,170)	(84,689)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,828	(4,194)	4,194
Finance Lease Payments		(806)	27,394	(6,690)
Funds Administered on Behalf of Other Parties		(13,780)	(2,385)	(3,615)
Net cash from/(to) Financing Activities		(10,758)	20,815	(6,111)
Net increase/(decrease) in cash and cash equivalents		(10,208)	30,993	(51,576)
Cash and cash equivalents at the beginning of the year	7	177,931	177,931	229,507
Cash and cash equivalents at the end of the year	7	167,723	208,924	177,931

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



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Taupiri 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 expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

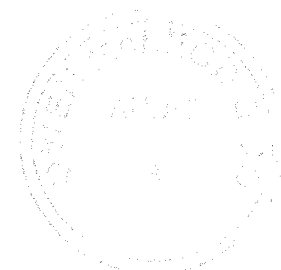
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

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.



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in Applying Accounting Policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20.

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.



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

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:

Board Owned Buildings	10–40 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of Property, Plant, and Equipment

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.

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 surplus or deficit.

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

k) Accounts Payable

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



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

Revenue received in advance relates to fees 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.

n) Funds Held for Capital Works

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

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

o) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 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.



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

p) Financial Instruments

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

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

q) 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.

r) 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.

s) Budget Figures

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

t) 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.

Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	475,137	341,561	398,905
Teachers' Salaries Grants	609,871	435,000	474,931
Use of Land and Buildings Grants	233,719	180,973	189,791
Other Government Grants	16,260	-	44,636
	<u>1,334,987</u>	<u>957,534</u>	<u>1,108,263</u>

The school has opted in to the donations scheme for this year. Total amount received was \$13,717.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	11,146	500	298
Fees for Extra Curricular Activities	5,154	-	2,185
Trading	7,319	4,200	5,735
Fundraising & Community Grants	5,137	-	192
Other Revenue	800	-	174
	<u>29,556</u>	<u>4,700</u>	<u>8,584</u>
Expense			
Extra Curricular Activities Costs	2,400	-	3,135
Trading	6,570	4,200	7,861
Fundraising and Community Grant Costs	1,845	-	-
	<u>10,815</u>	<u>4,200</u>	<u>10,996</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>18,741</u>	<u>500</u>	<u>(2,412)</u>

Donations include a \$10,000 grant from the A & M Parbu Foundation to help with resourcing and other essential supplies for the School.



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	24,269	22,150	17,255
Equipment Repairs	-	350	339
Information and Communication Technology	1,751	2,100	4,314
Library Resources	678	1,500	1,378
Employee Benefits - Salaries	747,486	567,581	624,432
Staff Development	5,135	10,000	6,365
Depreciation	43,760	37,000	36,716
	<u>823,079</u>	<u>640,681</u>	<u>690,799</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	4,303	5,800	4,178
Board Fees	2,855	5,000	2,780
Board Expenses	881	1,200	812
Communication	2,234	2,650	2,605
Consumables	5,295	4,000	4,550
School Healthy Lunches	89,606	-	-
Other	2,396	5,530	93,473
Employee Benefits - Salaries	46,186	45,810	44,416
Insurance	882	1,000	1,028
Service Providers, Contractors and Consultancy	8,087	5,600	3,920
	<u>162,725</u>	<u>76,590</u>	<u>157,762</u>

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	5,011	3,800	2,708
Consultancy and Contract Services	10,596	13,500	2,400
Cyclical Maintenance	(19,200)	7,800	4,800
Grounds	12,336	15,000	28,780
Heat, Light and Water	7,379	4,500	5,427
Rates	2,982	2,057	2,031
Repairs and Maintenance	14,166	7,923	9,653
Use of Land and Buildings	233,719	180,973	189,791
Security	1,777	1,500	2,232
Employee Benefits - Salaries	8,109	7,000	13,130
	<u>276,875</u>	<u>244,053</u>	<u>260,952</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

Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

reporting purposes.

7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	167,723	208,924	177,931
Cash and cash equivalents for Statement of Cash Flows	<u>167,723</u>	<u>208,924</u>	<u>177,931</u>

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables from the Ministry of Education	4,316	-	-
Interest Receivable	1,660	500	-
Teacher Salaries Grant Receivable	50,758	45,150	53,135
	<u>56,734</u>	<u>45,650</u>	<u>53,135</u>
Receivables from Exchange Transactions	5,976	500	-
Receivables from Non-Exchange Transactions	50,758	45,150	53,135
	<u>56,734</u>	<u>45,650</u>	<u>53,135</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	1,009	-	1,051
School Uniforms	5,704	7,000	5,929
	<u>6,713</u>	<u>7,000</u>	<u>6,980</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	120,000	20,000	20,000
Total Investments	<u>120,000</u>	<u>20,000</u>	<u>20,000</u>

Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	50,716	386	-	-	(2,914)	48,188
Furniture and Equipment	195,721	31,043	-	-	(28,600)	198,164
Information and Communication Technology	20,476	(294)	-	-	(6,638)	13,544
Leased Assets	5,604	5,938	-	-	(4,496)	7,046
Library Resources	8,634	273	(10)	-	(1,112)	7,785
Balance at 31 December 2023	281,151	37,346	(10)	-	(43,760)	274,727

The net carrying value of furniture and equipment held under a finance lease is \$7,046 (2022: \$5,604)

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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Buildings	116,571	(68,383)	48,188	116,612	(65,896)	50,716
Furniture and Equipment	357,402	(159,238)	198,164	324,048	(128,327)	195,721
Information and Communication Technology	50,581	(37,037)	13,544	51,266	(30,790)	20,476
Leased Assets	31,617	(24,571)	7,046	27,172	(21,568)	5,604
Library Resources	40,474	(32,689)	7,785	40,209	(31,575)	8,634
Balance at 31 December	596,645	(321,918)	274,727	559,307	(278,156)	281,151



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	10,865	7,500	3,470
Accruals	4,778	5,750	4,178
Employee Entitlements - Salaries	55,074	45,800	45,784
Employee Entitlements - Leave Accrual	1,029	1,500	735
	<u>71,746</u>	<u>60,550</u>	<u>54,167</u>
Payables for Exchange Transactions	71,746	60,550	54,167
	<u>71,746</u>	<u>60,550</u>	<u>54,167</u>

The carrying value of payables approximates their fair value.

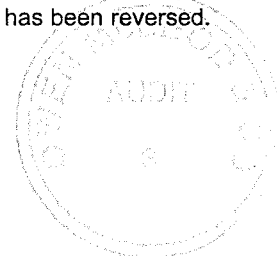
13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Other revenue in Advance	2,708	1,000	755
	<u>2,708</u>	<u>1,000</u>	<u>755</u>

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	19,200	19,200	14,400
Increase to the Provision During the Year	(19,200)	7,800	4,800
Provision at the End of the Year	<u>-</u>	<u>27,000</u>	<u>19,200</u>
Cyclical Maintenance - Non current	-	27,000	19,200
	<u>-</u>	<u>27,000</u>	<u>19,200</u>

The School Board has an obligation to the Ministry of Education to maintain in good order and repair at all times the land and buildings and other facilities on the school site. It reflects this obligation in its financial statements as a cyclical maintenance provision. The school has opted into the Nga Iti Kahurangi External Fabric Upgrade Pilot programme. Under this programme the Ministry is working directly with a painting contractor to paint a number of schools in the Waikato and carry out other minor rectification works for those schools. These works are funded directly by the Ministry of Education. Because the Ministry has confirmed that it has taken over responsibility for the painting of the school in 2023 the school has not recorded a cyclical maintenance provision, and the previous cyclical maintenance recorded in the financial statements has been reversed.



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	3,929	1,800	2,788
Later than One Year and no Later than Five Years	6,011	3,500	2,813
Future Finance Charges	(1,223)		(523)
	<u>8,717</u>	<u>5,300</u>	<u>5,078</u>
Represented by			
Finance lease liability - Current	3,333	1,800	2,451
Finance lease liability - Non current	5,384	3,500	2,627
	<u>8,717</u>	<u>5,300</u>	<u>5,078</u>

16. 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.

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
LSC Alterations	219,818	(3,615)	74,250	(94,666)	6,636	(17,395)
Totals		<u>(3,615)</u>	<u>74,250</u>	<u>(94,666)</u>	<u>6,636</u>	<u>(17,395)</u>

Represented by:

Funds Receivable from the Ministry of Education (17,395)

	2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
LSC Alterations	219,818	-	-	(3,615)	-	(3,615)
Stolen Keys	238,195	-	4,723	(4,723)	-	-
Totals		<u>-</u>	<u>4,723</u>	<u>(8,338)</u>	<u>-</u>	<u>(3,615)</u>

Represented by:

Funds Receivable from the Ministry of Education (3,615)



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

17. 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.



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	2,855	2,780
<i>Leadership Team</i> Remuneration Full-time equivalent members	2	1
Total key management personnel remuneration	2.00	1.00

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board has no separate Finance and Property committees. 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4

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	1.00	0.00
	1.00	0.00

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



Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

19. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2023 (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.

Pay Equity Settlement Wash-up Amounts

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 is therefore not recorded in these financial statements.

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of (\$17,395) (2022: \$Nil) as a result of entering the following contract:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
LSC Alterations	74,250	(91,645)	(17,395)
Total	74,250	(91,645)	(17,395)

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any contracts.

Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2023

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	167,723	208,924	177,931
Receivables	56,734	45,650	53,135
Investments - Term Deposits	120,000	20,000	20,000
Total financial assets measured at amortised cost	<u>344,457</u>	<u>274,574</u>	<u>251,066</u>

Financial liabilities measured at amortised cost

Payables	71,746	60,550	54,167
Finance Leases	8,717	5,300	5,078
Total financial liabilities measured at amortised cost	<u>80,463</u>	<u>65,850</u>	<u>59,245</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.



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

The Auditor-General is the auditor of Taupiri 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 22, 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 27 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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on Statement of Responsibility, Members of the Board schedule, Kiwisport note, statement of Compliance with Employment Policy, Statement of variance and evaluation of the school's students' progress and achievement, 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

Taupiri School

*Toi te kupu, toi te mana, toi te whenua
Our stories, our mana, our place.*



Judith Gribble
Principal
Email: principal@taupiri.school.nz

8 Greenlane Road
Taupiri 3721
Phone: 07 8246713
02102784956

Taupiri School 2023 Kiwisport Report

The grant of \$1450 was used to pay for a variety of items and activities.

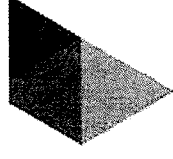
We purchased a new ball pump as our other one had broken and hats for children while out in the sun doing PE and other activities.

We either paid for fully or supported payments for a variety of sporting activities such as The Amazing Race, the Tough Guy and Gal Challenge and the Regatta Kopapa Racing. We believe supporting these activities outside of the school delivers great opportunities for our students to learn new and valuable skills and helps with team building and leadership throughout our school.

Judith Gribble

Principal

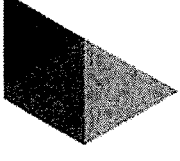
Analysis of Variance Reporting



School Name:	Taupiri School	School Number:	1987
Strategic Aim:	<p>All students will be exposed to a wide local curriculum that reflects the desires and needs of the community. <small>This will include priority groups: Māori, Pasifika, learners with special education needs and learners from low socio-economic backgrounds.</small></p>		
Annual Aim:	<p>Construct a local curriculum that incorporates all curriculum refresh documentation and other PLD learnings.</p>		
Target:	<p>Review, evaluate, redesign, document, and implement local curriculum that incorporates all curriculum refresh documentation.</p>		
Baseline Data:	<ul style="list-style-type: none"> • Local curriculum documentation contains . <ul style="list-style-type: none"> • Portfolio assessment/reporting documentation • Design Principles • Learning Area requirements 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Continue working with Julie Schmacher (PLD provider) as a staff and management team during meetings, readings, and reviews to <ul style="list-style-type: none"> ◦ develop a strong local curriculum ◦ develop a strong Professional Growth Cycle ◦ strengthen the Boards ability to gather information for strategic planning ◦ work through Common Practice Model ◦ build knowledge and practice of Assessment for Learning • We utilised Curriculum Refresh days offered by the Ministry to work through Te Mātaiaho <ul style="list-style-type: none"> ◦ it's philosophies and whakapapa ◦ unpack Mātairitipu Vision for Young People ◦ Common Practice Model • Incorporated New Zealand Histories into whole school planning • Toi Te Kupu - Our Stories: How has the relationship developed and changed between Maaori and Pakeha throughout Aotearoa New Zealand History? • Reviewed curriculum refresh documentation and adapt local curriculum where necessary. <ul style="list-style-type: none"> ◦ Competencies and Capabilities ◦ Design Principles ◦ Effective Teaching Strategies ◦ Learning Area requirements ◦ Tuurangawaewae ◦ Vision, Values, Partnership, and Relationships ◦ Mātairitipu, Vision for Young People ◦ Pathways and Transitions ◦ Te Tiriti o Waitangi 	<ul style="list-style-type: none"> • Increased understanding of all areas of the new curriculum. • Increase understanding Assessment for Learning. • Greater cohesion for school values, common practice model, expectations for staff and students • Increased documentation in areas that were lacking. <ul style="list-style-type: none"> ◦ Competencies and Capabilities ◦ Tuurangawaewae ◦ Design Principles ◦ Mātairitipu Vision for Young People ◦ Effective Teaching Strategies ◦ Professional Growth Cycle 	<ul style="list-style-type: none"> • Utilisation of centrally funded PLD • Release time for Curriculum lead, Deputy Principal, and Culturally Responsiveness Lead • Attendance at Curriculum Refresh Ministry meetings as a management team, including Curriculum lead. • Scheduled staff meetings to build upon work undertaken during PLD meetings, Teacher Only Days. 	<ul style="list-style-type: none"> • Continue to flesh out and connect local curriculum documentation. <ul style="list-style-type: none"> ◦ Te Tiriti o Waitangi ◦ Pathways and Transitions ◦ Competencies and Capabilities ◦ Tuurangawaewae ◦ Design Principles • Link documentation together • Continue to review and develop Professional Growth Cycle for teachers. • Address new government requirements
Planning for next year:			
<ul style="list-style-type: none"> • Continue to flesh out and connect local curriculum documentation. • Link documentation together • Continue to review and develop Professional Growth Cycle for teachers. • Address new government requirements 			

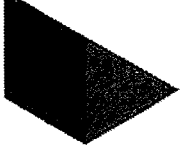
Analysis of Variance Reporting



School Name:	Taupiri School	School Number:	1987
Strategic Aim:	<p>All students will be exposed to a wide local curriculum that reflects the desires and needs of the community.</p> <p><i>This will include priority groups: Māori, Pasifika, learners with special education needs and learners from low socio-economic backgrounds.</i></p>		
Annual Aim:	<p>Extend Te Reo, Tikanga and Te Ao Māori across all aspects of school life</p>		
Target:	<ul style="list-style-type: none"> • Extend Pae Korero time to include Te Reo, Tikanga and Te Ao Māori, whilst creating consistency and extension across the school. • Increase kaiako understanding of Maatauranga Māori. • Increase knowledge of and understanding Te Reo Māori assessment. • Build student confidence in leading events • Continue to build Board understanding of Te Tiriti o Waitangi obligations 		
Baseline Data:	<ul style="list-style-type: none"> • Pae Korero occurs in each classroom and includes karakia and some basic te reo Māori. • Inconsistent content and approach to Pae Korero time • Kaiako have a varying understanding of Māori succeeding as Māori • Staff unsure of leading kapa haka • Policy review has begun to include looking at inclusion of te reo Māori, tikanga Māori and Te Tiriti o Waitangi obligations. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Through staff meeting discussions, Kaiako have developed a system for collecting and storing each child's pepeha. Whaanau have been involved in the process of collecting individual children's pepeha. Staff have ensured they are copied in held in each child's "file" and their portfolio. Cultural Responsiveness Lead and management, led staff meetings to increase build staff capabilities and knowledge. This included: <ul style="list-style-type: none"> Understanding of te ao Maaori in relation to our units of study Building knowledge of mara mataka and how this could be useful in our school, understanding tamariki, and how it could be included in our learning programmes. Building consistency and elaboration of Maaori succeeding as Maaori. Building knowledge of Aotearoa New Zealand histories and our local stories. Looking at the methods of assessing tamariki achievement in Te Reo Maaori Staff were encouraged to uptake self-directed learning through courses. This was taken up by three of our 7 kaiako. Senior students were supported to lead events such as whaakatau. They also gained confidence in leading whole school and smaller group kapa haka, often volunteering to support staff who were on their own learning journey. All students had the opportunity to lead karakia either in class or for the whole school. Board began to discuss ideas of inclusion of our obligations under Te Tiriti <ul style="list-style-type: none"> Waitangi in our policies, including te reo Maaori and tikanga Maaori. 	<ul style="list-style-type: none"> Staff have become developed a greater understanding of how they can use Pae Korero time and consistency and extension has begun. Kaiako have a slowly increasing understanding of Maatauranga Maaori. Kaiako have an increased knowledge of and understanding Te Reo Maaori assessment, and where to find this information. Students have lead whole school events such as whaakatau and whole school kapa haka. Kaiako have participated in whaakatau, including sharing their pepeha. Board are beginning to understand how to incorporate te reo, tikanga Maaori and their obligations under Te Tiriti o Waitangi 	<ul style="list-style-type: none"> Release time for Curriculum lead, Deputy Principal, and Curriculum Lead Scheduled staff meetings to build upon work. Utilising Maaori Achievement Collaborative PLD and support. Reading "Te Whare Tapu o te Ngākau Māori – Ki te wheiao ki te ao mārama 	<ul style="list-style-type: none"> Continue to work on documenting how to use Pae Korero time and how the learning should progress as students transition through the school. Continue to build kaiako understanding of Maatauranga Maaori Continue to build consistency of Te Reo Maaori assessment. Continue to build student confidence in leading events and make this tikanga "normal" Continue to build Board understanding of Te Tiriti o Waitangi obligations
Planning for next year:			
<ul style="list-style-type: none"> Continue to work on documenting how to use Pae Korero time and how the learning should progress as students transition through the school. Continue to build kaiako understanding of Maatauranga Maaori Continue to build consistency of Te Reo Maaori assessment. Continue to build student confidence in leading events and make this tikanga "normal" Continue to build Board understanding of Te Tiriti o Waitangi obligations 			

Analysis of Variance Reporting



School Name:	Taupiri School
School Number:	1987

Strategic Aim:	<p>All students will be exposed to a wide local curriculum that reflects the desires and needs of the community. This will include priority groups: Māori, Pasifika, learners with special education needs and learners from low socio-economic backgrounds.</p> <p>Develop a reciprocal learning relationship between school, child and whaanau This in turn will support increased student achievement.</p>
Annual Aim:	Improve attendance in accordance with Ministry of Education Directives.
Target:	<p>2024 targets:</p> <ul style="list-style-type: none"> Percentage of ākonga attending school regularly (more than 90%) = 70% Percentage of ākonga who are moderately absent (attending more than 70% up to 80%) = 6% Percentage of ākonga who are chronically absent (attending 70% or less) = 5%
Baseline Data:	<ul style="list-style-type: none"> 24/80 (30% of the school population) 90-100% attendance 38/80 (47.5% of the school population) 80-89% attendance 11/80 (14% of the school population) 70-79% attendance 7/80 (9% of the school population) <70% attendance

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>															
<ul style="list-style-type: none"> Class goals: Each class set a goal for the whole class to attend for a set number of days of whole class attendance, resulting in a whole class reward. The goal was increased each term. Letters regarding attendance and Ministry expectations went home each term to whaanau <ul style="list-style-type: none"> Twice a year to all whaanau with their tamariki attendance rates Every term for those with attendance concerns Discussed attendance numbers at staff meetings - giving graphs, data (including students names) to each teacher. Mid Year and End of Year Reports have attendance data on them Teachers talking to whaanau during Whaanau Conferences when there are attendance concerns for a specific child. 100% attendance awards given out at termly celebration assemblies. 95-99% and 100% attendance for the year awards at end of year prizegiving. Increase 'special days' to support ākonga and whaanau engagement and build home-school partnership. "How to Help at Home" sessions were held for whaanau to participate in, engaging attendance and build home-school partnership. Greater focus on attendance data presented at Taupiri School Board meetings, and the interventions/actions taking place Deputy Principal/SENCo having attendance as an additional responsibility. 	<p>66/104 (63.5% of the school population) 90-100% attendance 23/104 (22% of the school population) 80-89% attendance 6/104 (6% of the school population) 70-79% attendance 9/104 (9% of the school population) <70% attendance</p> <p>Attendance Rate (Whole school)</p> <p>All Truancy Codes</p> <table border="1"> <caption>Attendance Rate (Whole school)</caption> <thead> <tr> <th>Attendance Category</th> <th>Number of Students</th> <th>Percentage of School Population</th> </tr> </thead> <tbody> <tr> <td>90-100% attendance</td> <td>23</td> <td>22%</td> </tr> <tr> <td>80-89% attendance</td> <td>6</td> <td>6%</td> </tr> <tr> <td>70-79% attendance</td> <td>9</td> <td>9%</td> </tr> <tr> <td><70% attendance</td> <td>66</td> <td>22%</td> </tr> </tbody> </table>	Attendance Category	Number of Students	Percentage of School Population	90-100% attendance	23	22%	80-89% attendance	6	6%	70-79% attendance	9	9%	<70% attendance	66	22%	<ul style="list-style-type: none"> Greater level of focus on attendance at all levels of the school <ul style="list-style-type: none"> Tamariki Class Whaanau Kaiako Management School Board Less covid within the school this year 	<ul style="list-style-type: none"> Continue to use the interventions/actions taken place this year to ensure meeting 2024 Ministry targets Look at interventions with whaanau for those with chronic attendance. Connect with Kahui Ako around us (Rahui Pookeka, and Ngaruawahia) regarding their kaiawhina supporting attendance.
Attendance Category	Number of Students	Percentage of School Population																
90-100% attendance	23	22%																
80-89% attendance	6	6%																
70-79% attendance	9	9%																
<70% attendance	66	22%																
<p>Planning for next year:</p> <ul style="list-style-type: none"> Look at interventions with whaanau for those with chronic attendance. Connect with Kahui Ako around us (Rahui Pookeka, and Ngaruawahia) regarding their kaiawhina supporting attendance. 																		