

# TE ATATU INTERMEDIATE SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1530

**Principal:** Lloyd Evans

**School Address:** 8 Harbour View Road, Te Atatu Peninsula, Auckland

**School Postal Address:** 8 Harbour View Road, Te Atatu Peninsula, Auckland

**School Phone:** 09 834 5371

**School Email:** admin@teatatu.school.nz

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Nathan Hooker	Presiding Member	Elected	May 2025
Lloyd Evans	Principal ex Officio	Appointed	Current
Darren White	Parent Representative	Co-opted	May 2025
Hayley McNickle	Parent Representative	Elected	May 2025
Mike Hirst	Parent Representative	Elected	May 2025
Nick Smale	Parent Representative	Elected	May 2025
Tere Tamarua	Staff Representative	Elected	May 2025

#### Accountant / Service Provider:

Canterbury Education Services  
Unit 10, 18 Moselle Ave, Auckland 0610



# TE ATATU INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Te Atatu Intermediate 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.

Nathan Hooker

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Full Name of Presiding Member

DocuSigned by:  
*Nathan Hooker*  
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Signature of Presiding Member

24 May 2024

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Date:

Lloyd Evans

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Full Name of Principal

DocuSigned by:  
*Lloyd Evans*  
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Signature of Principal

23 May 2024

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Date:

# Te Atatu Intermediate School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	4,949,293	4,528,142	4,719,326
Locally Raised Funds	3	202,923	165,700	184,704
Interest		45,473	10,000	17,245
<b>Total Revenue</b>		<b>5,197,689</b>	<b>4,703,842</b>	<b>4,921,275</b>
<b>Expense</b>				
Locally Raised Funds	3	69,201	53,100	46,359
Learning Resources	4	3,309,584	3,076,307	3,249,732
Administration	5	278,876	278,649	271,924
Interest		4,859	5,950	5,934
Property	6	1,652,069	1,383,086	1,520,184
Loss on Disposal of Property, Plant and Equipment		2,130	-	5,075
<b>Total Expense</b>		<b>5,316,719</b>	<b>4,797,092</b>	<b>5,099,208</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(119,030)</b>	<b>(93,250)</b>	<b>(177,933)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(119,030)</b>	<b>(93,250)</b>	<b>(177,933)</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.

# Te Atatu Intermediate School

## 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>		1,240,788	1,240,788	1,418,721
Total comprehensive revenue and expense for the year		(119,030)	(93,250)	(177,933)
Contribution - Furniture and Equipment Grant		42,428	-	-
Contribution - Te Mana Tuohono		53,641	-	-
<b>Equity at 31 December</b>		1,217,827	1,147,538	1,240,788
Accumulated comprehensive revenue and expense		1,217,827	1,147,538	1,240,788
<b>Equity at 31 December</b>		1,217,827	1,147,538	1,240,788

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.

# Te Atatu Intermediate School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	616,135	211,856	274,932
Accounts Receivable	8	246,553	263,446	263,446
GST Receivable		39,444	15,140	15,140
Prepayments		20,974	22,781	22,781
Investments	9	355,117	651,437	651,437
Funds Receivable for Capital Works Projects	16	40,615	-	-
		1,318,838	1,164,660	1,227,736
<b>Current Liabilities</b>				
Accounts Payable	11	490,977	291,181	322,590
Revenue Received in Advance	12	4,632	8,696	8,696
Provision for Cyclical Maintenance	13	64,304	48,656	26,006
Finance Lease Liability	14	29,068	29,186	27,553
Funds held in Trust	15	700	700	700
Funds held for Capital Works Projects	16	-	46,401	46,401
		589,681	424,820	431,946
<b>Working Capital Surplus/(Deficit)</b>		729,157	739,840	795,790
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	613,354	559,197	629,146
Capital WIP		40,457	-	-
		653,811	559,197	629,146
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	149,597	137,583	149,597
Finance Lease Liability	14	15,544	13,916	34,551
		165,141	151,499	184,148
<b>Net Assets</b>		1,217,827	1,147,538	1,240,788
<b>Equity</b>		1,217,827	1,147,538	1,240,788

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

# Te Atatu Intermediate School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		889,229	904,465	1,032,917
Locally Raised Funds		153,023	86,320	139,628
International Students		71,769	43,000	8,696
Goods and Services Tax (net)		(24,304)	11,397	11,397
Payments to Employees		(565,843)	(508,514)	(558,796)
Payments to Suppliers		(424,671)	(564,456)	(708,547)
Interest Paid		(4,859)	(5,950)	(5,934)
Interest Received		45,000	7,041	14,286
Net cash from/(to) Operating Activities		139,344	(26,697)	(66,353)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(75,275)	(45,500)	(49,803)
Proceeds from Sale of Investments		296,320	-	149,571
Net cash from/(to) Investing Activities		221,045	(45,500)	99,768
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant and Te Mana Tuohono		96,069	-	-
Finance Lease Payments		(28,239)	(27,553)	(29,387)
Funds Administered on Behalf of Other Parties		(87,016)	-	(95,766)
Net cash from/(to) Financing Activities		(19,186)	(27,553)	(125,153)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>341,203</b>	<b>(99,750)</b>	<b>(91,738)</b>
Cash and cash equivalents at the beginning of the year	7	274,932	311,606	366,670
<b>Cash and cash equivalents at the end of the year</b>	7	<b>616,135</b>	<b>211,856</b>	<b>274,932</b>

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.

# Te Atatu Intermediate School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Te Atatu Intermediate 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.

###### **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 13.

###### **Useful lives of property, plant and equipment**

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



**Critical Judgements in applying accounting policies**

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

**Classification of leases**

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

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

**c) Revenue Recognition****Government Grants**

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

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

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

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

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

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Finance Lease Payments**

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

**e) Cash and Cash Equivalents**

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

**f) Accounts Receivable**

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

**g) 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.

**h) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**i) 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.

**j) 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.

**k) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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.

**l) 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.

**m) 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.

**n) 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 6 to 17 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.

**o) Financial Instruments**

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

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

**p) 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.

**q) Budget Figures**

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

**r) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	975,543	930,157	1,037,235
Teachers' Salaries Grants	2,668,061	2,496,149	2,485,405
Use of Land and Buildings Grants	1,305,689	1,101,836	1,196,686
Other Government Grants	-	-	-
	<u>4,949,293</u>	<u>4,528,142</u>	<u>4,719,326</u>

The school has opted in to the donations scheme for this year. Total amount received was \$67,505.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	5,690	5,000	68,179
Curriculum related Activities - Purchase of goods and services	8,070	12,000	5,296
Fees for Extra Curricular Activities	58,956	35,800	26,169
Trading	2,197	4,000	1,391
Fundraising & Community Grants	47,545	65,900	74,973
International Student Fees	80,465	43,000	8,696
	<u>202,923</u>	<u>165,700</u>	<u>184,704</u>
<b>Expense</b>			
Extra Curricular Activities Costs	57,103	34,800	25,320
Fundraising and Community Grant Costs	2,830	15,000	16,184
International Student - Student Recruitment	9,268	3,300	172
	<u>69,201</u>	<u>53,100</u>	<u>46,359</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>133,722</u>	<u>112,600</u>	<u>138,345</u>

During the year, the School hosted 10 International students (2022:2)

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	166,015	144,608	238,085
Equipment Repairs	2,095	2,000	2,879
Library Resources	2,208	2,700	2,764
Employee Benefits - Salaries	3,014,006	2,792,999	2,868,894
Staff Development	8,653	10,000	7,285
Depreciation	116,607	124,000	129,825
	<u>3,309,584</u>	<u>3,076,307</u>	<u>3,249,732</u>

**5. Administration**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Audit Fees	7,850	9,000	7,620
Board Fees	2,200	4,000	2,915
Board Expenses	1,014	1,500	3,708
Communication	4,063	4,200	3,655
Consumables	49,359	46,500	51,755
Other	26,055	30,688	31,564
Employee Benefits - Salaries	163,210	157,000	147,826
Insurance	7,945	8,581	6,121
Service Providers, Contractors and Consultancy	17,180	17,180	16,760
	<u>278,876</u>	<u>278,649</u>	<u>271,924</u>

**6. Property**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Caretaking and Cleaning Consumables	78,776	80,350	82,929
Cyclical Maintenance	72,473	30,000	47,895
Grounds	16,886	18,000	15,920
Heat, Light and Water	55,315	48,000	53,126
Rates	61	100	123
Repairs and Maintenance	46,236	36,800	51,474
Use of Land and Buildings	1,305,689	1,101,836	1,196,686
Security	8,077	8,000	7,805
Employee Benefits - Salaries	68,556	60,000	64,226
	<u>1,652,069</u>	<u>1,383,086</u>	<u>1,520,184</u>

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

**7. Cash and Cash Equivalents**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Bank Accounts	616,135	211,856	274,932
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>616,135</u>	<u>211,856</u>	<u>274,932</u>

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

**8. Accounts Receivable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	6,707	36,380	36,380
Interest Receivable	5,178	4,705	4,705
Teacher Salaries Grant Receivable	234,668	222,361	222,361
	<u>246,553</u>	<u>263,446</u>	<u>263,446</u>
Receivables from Exchange Transactions	11,885	41,085	41,085
Receivables from Non-Exchange Transactions	234,668	222,361	222,361
	<u>246,553</u>	<u>263,446</u>	<u>263,446</u>

**9. Investments**

The School's investment activities are classified as follows:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	355,117	651,437	651,437
	<u>355,117</u>	<u>651,437</u>	<u>651,437</u>
Total Investments	<u>355,117</u>	<u>651,437</u>	<u>651,437</u>

**10. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2023</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Building Improvements	302,269	-	-	-	(11,777)	<b>290,492</b>
Furniture and Equipment	196,868	15,016	(46)	-	(38,500)	<b>173,338</b>
Information and Communication Technology	47,757	72,263	(3,214)	-	(34,299)	<b>82,507</b>
Leased Assets	57,658	13,999	(2,123)	-	(28,342)	<b>41,192</b>
Library Resources	24,594	4,921	-	-	(3,689)	<b>25,825</b>
<b>Balance at 31 December 2023</b>	<u>629,146</u>	<u>106,199</u>	<u>(5,383)</u>	<u>-</u>	<u>(116,607)</u>	<u>613,354</u>

The net carrying value of ICT equipment held under a finance lease is \$41,192 (2022: \$57,658)

*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	544,742	(254,250)	290,492	544,742	(242,473)	302,269
Furniture and Equipment	597,730	(424,392)	173,338	586,714	(389,846)	196,868
Information and Communication Technology	438,732	(356,225)	82,507	372,473	(324,716)	47,757
Motor Vehicles	37,333	(37,333)	-	37,333	(37,333)	-
Leased Assets	92,099	(50,907)	41,192	92,710	(35,052)	57,658
Library Resources	89,246	(63,421)	25,825	84,325	(59,731)	24,594
<b>Balance at 31 December 2023</b>	<b>1,799,882</b>	<b>(1,186,528)</b>	<b>613,354</b>	<b>1,718,297</b>	<b>(1,089,151)</b>	<b>629,146</b>

### 11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	213,798	38,409	38,407
Accruals	7,852	7,620	7,622
Banking Staffing Overuse	-	-	31,409
Employee Entitlements - Salaries	241,376	222,361	222,361
Employee Entitlements - Leave Accrual	27,951	22,791	22,791
	<b>490,977</b>	<b>291,181</b>	<b>322,590</b>
Payables for Exchange Transactions	490,977	291,181	322,590
	<b>490,977</b>	<b>291,181</b>	<b>322,590</b>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	-	8,696	8,696
Other revenue in Advance	4,632	-	-
	<b>4,632</b>	<b>8,696</b>	<b>8,696</b>

**13. Provision for Cyclical Maintenance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	175,603	138,252	181,938
Increase to the Provision During the Year	72,473	47,987	37,351
Use of the Provision During the Year	(34,175)	-	(43,686)
Provision at the End of the Year	<u>213,901</u>	<u>186,239</u>	<u>175,603</u>
Cyclical Maintenance - Current	64,304	48,656	26,006
Cyclical Maintenance - Non current	149,597	137,583	149,597
	<u>213,901</u>	<u>186,239</u>	<u>175,603</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan prepared by a Ministry Engaged Consultant.

**14. Finance Lease Liability**

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

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	31,985	32,105	32,084
Later than One Year and no Later than Five Years	16,576	14,750	37,136
Future Finance Charges	(3,949)	(3,753)	(7,116)
	<u>44,612</u>	<u>43,102</u>	<u>62,104</u>
<b>Represented by</b>			
Finance lease liability - Current	29,068	29,186	27,553
Finance lease liability - Non current	15,544	13,916	34,551
	<u>44,612</u>	<u>43,102</u>	<u>62,104</u>

**15. Funds held in Trust**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	700	700	700
	<u>700</u>	<u>700</u>	<u>700</u>

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



**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 \$
Staffroom, Toilets, Fire, electrical	46,401	1,197,000	(1,284,016)	-	(40,615)
<b>Totals</b>	<b>46,401</b>	<b>1,197,000</b>	<b>(1,284,016)</b>	<b>-</b>	<b>(40,615)</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(40,615)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Install Warm Water to Toilets	(9,679)	9,679	-	-	-
Staffroom, Toilets, Fire, electrical	141,839	44,905	(140,343)	-	46,401
Artificial Turf to Courts	(9,395)	9,395	-	-	-
Site Drainage	(676)	4,999	(4,323)	-	-
PA System Lockdown Project	20,077	4,983	(25,060)	-	-
<b>Totals</b>	<b>142,166</b>	<b>73,961</b>	<b>(169,726)</b>	<b>-</b>	<b>46,401</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	46,401
Funds Receivable from the Ministry of Education	-

**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.

## 18. 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	2,200	2,915
<i>Leadership Team</i> Remuneration	392,464	367,340
Full-time equivalent members	3	3
Total key management personnel remuneration	394,664	370,255

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 also has Finance (1 member) and Property (1 member) committees that meet monthly and quarterly 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	150-160	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	0

### Other Employees

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	6.00	4.00
110 - 120	3.00	1.00
120 - 130	1.00	0.00
	10.00	5.00

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

## 19. Contingencies

There are no contingent liabilities (except as noted below) 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.

## 20. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$114,825 (2022:\$nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Staffroom, toilets, fire & electrical	1,552,606	1,437,781	114,825
			-
<b>Total</b>	<b>1,552,606</b>	<b>1,437,781</b>	<b>114,825</b>

### (b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.

The total lease payments incurred during the period were \$nil (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	616,135	211,856	274,932
Receivables	246,553	263,446	263,446
Investments - Term Deposits	355,117	651,437	651,437
Total financial assets measured at amortised cost	<u>1,217,805</u>	<u>1,126,739</u>	<u>1,189,815</u>

### Financial liabilities measured at amortised cost

Payables	490,977	291,181	322,590
Finance Leases	44,612	43,102	62,104
Total financial liabilities measured at amortised cost	<u>535,589</u>	<u>334,283</u>	<u>384,694</u>

## 22. Events After Balance Date

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

## Independent Auditor's Report

### To the readers of Te Atatu Intermediate School's Financial statements For the year ended 31 December 2023

**RSM Hayes Audit**

PO Box 9588  
Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

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[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

The Auditor-General is the auditor of Te Atatu Intermediate School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 24 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 of opinion

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

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

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



## Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, statement of variance, compliance with good employer requirement and Kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

## Independence

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

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

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

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



# Analysis of variance reporting

**School name: Te Atatu Intermediate School**

**School number: 1530**

**Focus:** Mathematics, Reading, Writing

**Strategic Aim:** To raise student achievement across the school by setting accelerated learning goals and tracking progress across all areas.

**Annual Aim:** To focus on raising student achievement and accelerating student learning with the goal of achieving school wide data levels to meeting or exceeding curriculum expectation.

**Target:** Students who are yet to meet curriculum expectation will be targeted and tracked – these include our priority learners utilising the Tapasa and Tataiako models to engage our Māori /Pasifika learners.

**Baseline data: ( M=Maori / P=Pasifika )**

## 2022 MATHS

MATHS	Working towards curriculum expectations		Meeting curriculum expectations		Exceeding curriculum expectations		TOTAL NUMBER	Meeting/ exceeding
	Number	Percentage	Number	Percentage	Number	Percentage		
<b>All Students</b>	111	26%	100	23%	219	51%	432	74%
<b>Maori</b>	44	38%	35	30%	37	32%	116	62%
<b>Pasifika</b>	21	52%	11	28%	8	20%	40	48%
<b>Asian</b>	4	9%	6	13%	36	78%	46	91%
<b>European (All)</b>	36	17%	42	20%	133	63%	211	83%

## Tātaritanga raraunga

<b>Other inc</b>								
<b>MELA</b>	6	35%	6	35%	5	30%	17	65%
<b>Male</b>	51	24%	48	22%	117	54%	216	76%
<b>Female</b>	60	28%	52	24%	102	48%	216	72%
<b>End of Year 7</b>	59	26%	48	21%	119	53%	226	74%
<b>End of Year 8</b>	52	25%	52	25%	100	50%	204	75%

### 2023 MATHS

Maths	Working towards curriculum expectations		Meeting curriculum expectations		Exceeding curriculum expectations		Total number	Meeting / exceeding
	Number	Percentage	Number	Percentage	Number	Percentage		
All students	119	28.5%	97	23.2%	202	48.3%	418	71.5%
Māori	54	51.4%	26	24.8%	25	23.8%	105	48.6%
Pasifika	23	53.5%	13	30.2%	7	16.3%	43	46.5%
Male	60	28.4%	40	19%	111	52.6%	211	71.6%
Female	59	28.5%	57	27.5%	91	44%	207	71.5%
End of year 7	61	29%	60	28%	91	43%	212	71%
End of year 8	58	28%	37	18%	111	54%	206	72%



# Tātaritanga raraunga

## Reading 2022

READING	Working towards curriculum expectations		Meeting curriculum expectations		Exceeding curriculum expectations		TOTAL NUMBER	Meeting/ exceeding
	Number	Percentage	Number	Percentage	Number	Percentage		
<b>All Students</b>	91	23%	69	17%	237	60%	398	77%
<b>Maori</b>	37	35%	23	21%	47	44%	107	65%
<b>Pasifica</b>	18	47%	11	29%	9	24%	38	53%
<b>Asian</b>	3	6%	5	11%	39	83%	47	94%
<b>European (All)</b>	28	15%	29	15%	134	70%	191	85%
<b>Other inc MELA</b>	4	29%	2	14%	8	57%	14	71%
<b>Male</b>	53	26%	38	19%	112	55%	203	74%
<b>Female</b>	38	20%	31	16%	125	64%	195	80%
<b>End of Year 7</b>	43	21%	32	15%	132	64%	207	79%
<b>End of Year 8</b>	48	25%	37	20%	105	55%	191	75%

## 2023 READING

Maths	Working towards curriculum expectations	Meeting curriculum expectations	Exceeding curriculum expectations	Total number	Meeting / exceeding
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## Tātaritanga raraunga

	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
All students	61	14.2%	107	24.8%	263	61%	431	85.8%
Māori	27	25.5%	34	32.1%	45	42.5%	106	74.6%
Pasifika	15	32.6%	12	26.1%	19	41.3%	46	67.4%
Male	37	16.9%	60	27.4%	122	55.7%	219	83.1%
Female	24	11.3%	47	22.2%	141	66.5%	212	88.7%
End of year 7	31	14%	50	23%	135	63%	216	86%
End of year 8	30	14%	57	27%	128	60%	215	87%

### Writing 2022

MATHS	Working towards curriculum expectations		Meeting curriculum expectations		Exceeding curriculum expectations		TOTAL NUMBER	Meeting/ exceeding
	Number	Percentage	Number	Percentage	Number	Percentage		
<b>All Students</b>	141	34%	144	35%	127	31%	412	66%
<b>Maori</b>	44	39%	44	39%	24	22%	112	61%
<b>Pasifika</b>	20	51%	12	31%	7	18%	39	49%

## Tātaritanga raraunga


<b>Asian</b>	13	28%	17	36%	17	36%	47	72%
<b>European (All)</b>	55	28%	68	34%	76	38%	199	72%
<b>Other inc MELA</b>	9	56%	3	19%	4	25%	16	44%
<b>Male</b>	88	43%	71	35%	46	22%	205	57%
<b>Female</b>	53	26%	73	35%	81	39%	207	74%
<b>End of Year 7</b>	71	33%	79	37%	66	30%	216	67%
<b>End of Year 8</b>	70	36%	65	33%	61	31%	196	64%

### 2023 WRITING

Maths	Working towards curriculum expectations		Meeting curriculum expectations		Exceeding curriculum expectations		Total number	Meeting / exceeding
	Number	Percentage	Number	Percentage	Number	Percentage		
All students	111	27.5%	173	42.8%	120	29.7%	404	72.5%
Māori	37	35.9%	49	47.6%	17	16.5%	103	64.1%
Pasifika	23	50%	15	32.6%	8	17.4%	46	50%
Male	68	33.3%	87	42.6%	49	24%	204	66.6%

## Tātaritanga raraunga

Female	43	21.5%	86	43%	71	35.5%	200	78.5%
End of year 7	59	29%	98	47%	50	24%	207	71%
End of year 8	52	26%	75	38%	70	36%	197	74%

<b>Actions (what did we do?)</b>  <small>MINISTRY OF EDUCATION</small> <small>Te Tāhuhu o te Mātauranga</small>	<b>Outcomes (what happened?)</b>	<b>Reasons for the variance (why did it happen?)</b>	<b>Evaluation (where to next?)</b>
<p>PLD with a maths focus within our kahui ako. PLD workshops with facilitator Pip Arnold. WSL attended and fed back to teachers.</p> <ul style="list-style-type: none"> <li>Curriculum refresh and design PLD with Kirstin Hensman-English, Social Science, Maths, curriculum integration.</li> <li>Teacher Aide support for at risk learners, as well as in class support within classrooms.</li> <li>Maths Buddy (online programme) funded by Board of Trustees for all students continued into its eighth year.</li> <li>Programmes within mathematics and English- opportunities for providing extension alongside nationally recognised external examinations in Kiwi Competitions / Australasian Maths / Otago Problem Challenge/ Mathex/ Kids Literature Quiz, Book Battle competitions</li> <li>Maths badges to promote the basics within maths - these were promoted each term. Targeted teaching of basic facts and healthy competition between classes and teachers.</li> <li>Reading and Writing badges</li> <li>Sharing teaching expertise within TAI- Chris, Matt, Nathan sharing</li> </ul>	<ul style="list-style-type: none"> <li>Targeting and monitoring of students that are considered 'well below' meeting curriculum expectations. Theb majority of all groups made accelerated progress.</li> <li>Students were extended and challenged- In Kiwi Competitions we received 16 Excellence awards (greater than 90%)</li> <li>MathsBuddy reinforced math learning at home and helped to build a partnership between home and school.</li> <li>We had a large number of students achieving within level 2 at the start of year (especially year 7), which has impacted on our overall results. We believe much of this is caused by disruptions to learning due to Covid.</li> <li>Teachers utilised MathsBuddy effectively in terms of grouping and setting tasks for home and school use. This has been utilised exceptionally well across the school.</li> </ul>	<ul style="list-style-type: none"> <li>In reading- whole school at/above was raised from 76.3% in February to 85.8% in November.</li> <li>In maths- whole school at/above was raised from 52.1% in February to 71.5% in November.</li> <li>Māori and Pacific achievement in maths was lower than expected. These students' were in years 4, 5 and 6 during Covid. We wonder if there was device equity? Did all of these students engage in online learning? Have they missed some learning within core areas, resulting in major gaps?</li> <li>In writing- whole school at/above was raised from 37.1% in February to 72.5% in November.</li> <li>Achievement of Māori and in particular Pasifika learners does not match achievement of other groups, although some very significant gains have been made.</li> <li>Specialist teaching and</li> </ul>	<ul style="list-style-type: none"> <li>Continue kahui ako focus of raising achievement within maths- shifting to English later 2024. Curriculum refresh will provide an opportuniity for all staff to develop a strong understanding of learning progressions within mathematics. Focus on providing students with rich learning tasks for maths-integrated across the curriculum.</li> <li>Focus on raising maths achievement for Māori and pacific students through explicit teaching, 1 hour a day across the curriculum in authentic contexts.</li> <li>Revisit Assessment for Learning principles within maths, using 'clarity in the classroom' resource. Reinforce Evaluation Associates ideas around goal setting for teacher pedagogy-especially for new teachers.</li> <li>Continue to develop use of digital technologies to support learning.</li> <li>Maori and Pasifika students</li> </ul>

## Tātaritanga raraunga

<p>teaching strategies.</p> <ul style="list-style-type: none"> <li>Cheryl, Jordan, Morgann shared digital technology tools that can support differentiation within English programmes.</li> </ul>		<p>targeting of goals was ongoing and worked very well.</p> <ul style="list-style-type: none"> <li>Focus on basics eg maths badges, reading badges – this has been a huge success with 100s of badges being given out over the year and the students were very excited to earn them. This continues to be a huge success and reinforces key learning areas</li> <li>All students access to Maths buddy for online support – this was focused on and supports the learning in classes. Teachers do monitor usage.</li> </ul>	<p>are still overrepresented in not reaching curriculum expectations, though we do make accelerated progress from year 6 entry data. This will continue to be a focus area for 2024.</p> <ul style="list-style-type: none"> <li>Continued targeting of Maori/Pasifika students and promoting whanau engagement to raise achievement. Focus on Tataiako and Tapasa to promote – early curriculum meeting around Maths buddy.</li> <li>Integrate digital technologies curriculum to develop computational thinking and problem solving within maths.</li> <li>Promote Māori achieving success as Māori within tikanga classes.</li> </ul>
<p><b>Planning for next year:</b></p> <p>Te Atatū Intermediate will focus on the achievement of all students (but with a particular focus on target students) and will monitor learning and accelerated progress during 2024.</p> <p>Specific focus to be raising achievement of Maori and Pasifika students, particularly within the area of mathematics.</p>			



# Tātaritanga raraunga

**Ingoa o te kura me te kura nama:**

**Arotahi:**

**Whāinga rautaki:**

**Wāhanga ā-tau:**

**Uaratanga:**

**Raraunga o terā tau:**

## Tātaritanga raraunga

Tukanga (I aha mātou?)	Ngā hua (He aha ngā hua?)	Ngā take e rerekē ana (He aha i pēnei ai?)	Aromātai (He aha ināianei?)
<b>Mahere mahi mo te tau heke mai ana:</b>			



## School

**Te Atatu Intermediate**

## KIWISPORT NOTE

*Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of 6416.72 (excluding GST). The funding was spent on student health, fitness and sport opportunities throughout the whole school. The number of students participating in organised sport increased from the previous year.*

## Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer - Te Atatu Intermediate School</b>	
How have you met your obligations to provide good and safe working conditions?	<i>Health and Safety team have regular checks and meet to ensure school plant and environs safe for staff and students and is fit for purpose.</i>
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	<i>Records kept of staff gender, ethnicity and health requirements. Have an EEO policy in which all staff treated fairly and without bias or discrimination. Focus on staff wellbeing has been very important with the board also allocating a wellbeing component into the budget.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Shortlisting is done and appointments are made in relation to the skills, experience, qualifications and aptitude of the applicant relating to the job description. Employment and personnel practices are fair and free from bias,</i>
How are you recognising, <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<i>Within our strategic plan, there are core goals for aspirations of Maori students as per our responsibility to Te Tiriti. Whānau hui are held and initiatives created to enhance and support our Maori/Pasifika students.</i>  <i>We have a number of Māori staff in core leadership roles to support the teaching and learning of our students. We connect in with our school Kaumatua and RTLB for support of students within the school.</i>
How have you enhanced the abilities of individual employees?	<i>Professional Development opportunities are available for all staff – a mentorship programmes in place for our provisionally registered teachers. Leadership opportunities through Kahui Ako WSL applied for yearly.</i>
How are you recognising the employment requirements of women?	<i>Personnel practices are free from bias – opportunities are offered to men and women on an equal basis. Provide supportive environment for family.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Environment conducive for persons of disability and provided where applicable.</i>

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

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