



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	684
Principal:	Janeane Reid
School Address:	476 Ferry Road, Woolston, Christchurch 8023
School Phone:	03 389 9305
School Email:	office@tewaka.school.nz

TE WAKA UNUA SCHOOL

Annual Report - For the year ended 31 December 2022

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Te Waka Unua School

Statement of Responsibility

For the year ended 31 December 2022

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

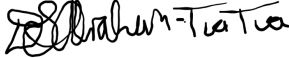
The management, including the principal and others as directed by the Board, accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the School.

The School's 2022 financial statements are authorised for issue by the Board.

Danette Abraham-Tiatia

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

18 July 2023

Date:

Janeane Reid

Full Name of Principal

DocuSigned by:

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Signature of Principal

18 July 2023

Date:

Te Waka Unua School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Danette Abraham-Tiatia	Presiding Member	Elected	Sep 2025
Janeane Reid	Principal	ex Officio	
Teina Anderson	Parent Representative	Elected	Sep 2025
Te Tira o Te Rangi Nikora	Parent Representative	Elected	Sep 2025
Ruth Stuart	Staff Representative	Elected	Sep 2025
Salatielu Tiatia	Parent Representative	Elected	Sep 2025
Amy Waiti	Parent Representative	Elected	Sep 2025
Andre Konia	Presiding Member	Elected	Sep 2022
Jymal Morgan	Parent Representative	Elected	Sep 2022
Rhys Marsh	Parent Representative	Elected	Sep 2022
Darren Sawyers	Parent Representative	Elected	Sep 2022
Jason Tiatia	Parent Representative	Elected	Sep 2022

Te Waka Unua School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	6,152,481	5,705,605	5,510,914
Locally Raised Funds	3	115,031	40,500	68,394
Interest Income		6,896	-	3,547
Gain on Sale of Property, Plant and Equipment		-	-	256
		6,274,408	5,746,105	5,583,111
Expenses				
Locally Raised Funds	3	80,092	107,500	91,262
Learning Resources	4	3,880,479	4,003,511	3,977,142
Administration	5	783,432	748,483	691,431
Finance		2,358	2,500	2,714
Property	6	1,030,145	974,815	881,624
		5,776,506	5,836,809	5,644,173
Net Surplus / (Deficit) for the year		497,902	(90,704)	(61,062)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		497,902	(90,704)	(61,062)

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 Waka Unua School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,105,128	1,105,128	1,166,190
Total comprehensive revenue and expense for the year		497,902	(90,704)	(61,062)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	-
Equity at 31 December		1,604,905	1,014,424	1,105,128
Accumulated comprehensive revenue and expense		1,604,905	1,014,424	1,105,128
Equity at 31 December		1,604,905	1,014,424	1,105,128

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 Waka Unua School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	988,186	144,693	285,397
Accounts Receivable	8	255,515	184,323	184,323
GST Receivable		13,999	11,055	11,055
Prepayments		9,417	6,274	6,274
Investments	9	-	317,416	317,416
		1,267,117	663,761	804,465
Current Liabilities				
Accounts Payable	11	293,628	293,568	293,568
Revenue Received in Advance	12	1,816	14,097	14,097
Finance Lease Liability	13	18,680	18,930	18,930
Funds held in Trust	14	94,000	44,000	44,000
Funds held for Capital Works Projects	15	134	14,184	14,184
		408,258	384,779	384,779
Working Capital Surplus/(Deficit)		858,859	278,982	419,686
Non-current Assets				
Property, Plant and Equipment	10	761,565	759,716	709,716
		761,565	759,716	709,716
Non-current Liabilities				
Finance Lease Liability	13	15,519	24,274	24,274
		15,519	24,274	24,274
Net Assets		1,604,905	1,014,424	1,105,128
Equity		1,604,905	1,014,424	1,105,128

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

Te Waka Unua School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,935,503	2,365,870	1,491,125
Locally Raised Funds		102,750	40,500	91,283
Goods and Services Tax (net)		(2,944)	-	(16,135)
Payments to Employees		(805,950)	(961,964)	(976,593)
Payments to Suppliers		(692,182)	(1,435,110)	(641,662)
Interest Received		7,750	-	4,312
Net cash from/(to) Operating Activities		544,927	9,296	(47,670)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	256
Purchase of Property Plant & Equipment (and Intangibles)		(181,911)	(150,000)	(171,878)
Purchase of Investments		317,416	-	(3,897)
Net cash from/(to) Investing Activities		135,505	(150,000)	(175,519)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	-
Finance Lease Payments		(15,468)	-	(17,618)
Funds Administered on Behalf of Third Parties		35,950	-	58,184
Net cash from/(to) Financing Activities		22,357	-	40,566
Net increase/(decrease) in cash and cash equivalents		702,789	(140,704)	(182,623)
Cash and cash equivalents at the beginning of the year	7	285,397	285,397	468,020
Cash and cash equivalents at the end of the year	7	988,186	144,693	285,397

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Te Waka Unua School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

Te Waka Unua 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.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest whole 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.

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 13. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

1.3. 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 to which they relate. 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 to which they relate. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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

1.4. 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.

1.5. 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.

1.6. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.7. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.8. 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 Statement of Comprehensive Revenue and Expense over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Furniture and equipment	5 –15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.9. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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 the Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.10. 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.

1.11. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.12. Revenue Received in Advance

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

1.13. 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.

1.14. 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.

1.15. Financial Instruments

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

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

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

1.16. 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.

1.17. 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.

1.18. Budget Figures

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

1.19. Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,998,581	1,814,023	1,718,332
Teachers' Salaries Grants	2,798,794	2,634,384	2,560,370
Use of Land and Buildings Grants	786,399	695,815	695,815
Healthy School Lunches Grant	531,383	531,383	495,585
Other Government Grants	37,324	30,000	40,812
	<u>6,152,481</u>	<u>5,705,605</u>	<u>5,510,914</u>

The School has opted in to the donations scheme for this year. Total amount received was \$73,500 (2021: \$72,150).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	9,463	-	3,588
Fees for Extra Curricular Activities	2,061	2,000	26,591
Trading	9,945	13,000	12,830
Fundraising & Community Grants	75,402	10,000	8,045
Other Revenue	18,160	15,500	17,340
	<u>115,031</u>	<u>40,500</u>	<u>68,394</u>
Expenses			
Extra Curricular Activities Costs	62,863	86,000	69,051
Trading	15,783	19,000	20,930
Fundraising & Community Grant Costs	1,446	2,500	1,281
	<u>80,092</u>	<u>107,500</u>	<u>91,262</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>34,939</u>	<u>(67,000)</u>	<u>(22,868)</u>

In May 2022 the Christchurch City Council gifted the building previously known as the Woolston Community Centre for \$1. This is to be used for Educational Purposes and the school can make available for members of the public, where not required for school use. The Christchurch City Council & Board have signed a deed of lease for the land of \$100 per annum, subject to rent review in June 2025, and for a term of 11 years with a 2 term right of renewal (total 33 years).

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	196,338	342,183	222,166
Information and Communication Technology	23,579	23,000	27,813
Employee Benefits - Salaries	3,483,156	3,493,384	3,546,267
Staff Development	23,448	34,944	50,274
Depreciation	153,958	110,000	130,622
	<u>3,880,479</u>	<u>4,003,511</u>	<u>3,977,142</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,775	5,500	5,500
Board Fees	4,425	7,500	7,575
Board Expenses	25,927	21,000	17,189
Communication	5,399	6,500	6,438
Consumables	29,976	37,500	26,905
Legal Fees	1,246	-	3,315
Healthy School Lunches Expenses	531,383	531,383	495,585
Other	16,884	18,100	15,845
Employee Benefits - Salaries	142,868	102,500	97,012
Insurance	10,699	10,000	7,737
Service Providers, Contractors and Consultancy	8,850	8,500	8,330
	<u>783,432</u>	<u>748,483</u>	<u>691,461</u>

6. Property

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Caretaking and Cleaning Consumables	8,175	19,000	23,174
Consultancy and Contract Services	142,505	162,000	42,768
Grounds	3,354	16,500	13,997
Heat, Light and Water	53,656	35,000	33,856
Rates	13,200	9,500	9,769
Repairs and Maintenance	16,818	22,000	17,752
Use of Land and Buildings	786,399	695,815	695,815
Security	4,288	5,000	8,529
Employee Benefits - Salaries	1,750	10,000	35,964
	<u>1,030,145</u>	<u>974,815</u>	<u>881,624</u>

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

7. Cash and Cash Equivalents

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Bank Accounts	988,186	144,693	285,397
Cash and Cash Equivalents for Statement of Cash Flows	<u>988,186</u>	<u>144,693</u>	<u>285,397</u>

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

Of the \$988,186 Cash and Cash Equivalents, \$134 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Receivables from the Ministry of Education	1,197	357	357
Interest Receivable	-	854	854
Teacher Salaries Grant Receivable	254,318	183,112	183,112
	<u>255,515</u>	<u>184,323</u>	<u>184,323</u>
Receivables from Exchange Transactions	-	854	854
Receivables from Non-Exchange Transactions	<u>255,515</u>	<u>183,469</u>	<u>183,469</u>
	<u>255,515</u>	<u>184,323</u>	<u>184,323</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	-	317,416	317,416
Total Investments	<u>-</u>	<u>317,416</u>	<u>317,416</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Building Improvements	138,605	45,000	-	-	(9,233)	174,372
Furniture and Equipment	388,568	67,661	-	-	(63,275)	392,954
Information and Communication Technology	138,684	81,394	-	-	(60,488)	159,590
Leased Assets	43,859	11,752	-	-	(20,962)	34,649
Balance at 31 December 2022	709,716	205,807	-	-	(153,958)	761,565

The net carrying value of equipment held under a finance lease is \$34,649 (2021: \$43,859)

Restrictions

The Community Centre, previously known as the Woolston Community Centre, was gifted to the school for a nominal amount only. This gift being conditional on the Council having the first right of refusal to take back the building from the school for \$1 should the school wish to dispose of the asset. With the exception of the contractual restrictions relating to the above noted finance leases and Community Centre, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	214,405	(40,033)	174,372	169,405	(30,800)	138,605
Furniture and Equipment	750,171	(357,217)	392,954	682,512	(293,944)	388,568
Information and Communication Technology	549,292	(389,702)	159,590	467,896	(329,212)	138,684
Motor Vehicles	20,000	(20,000)	-	20,000	(20,000)	-
Leased Assets	65,643	(30,994)	34,649	70,852	(26,993)	43,859
Balance at 31 December	1,599,511	(837,946)	761,565	1,410,665	(700,949)	709,716

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	11,685	25,791	25,791
Accruals	4,025	5,959	5,959
Banking Staffing Overuse	9,988	9,536	9,536
Employee Entitlements - Salaries	258,405	243,902	243,902
Employee Entitlements - Leave Accrual	9,525	8,380	8,380
	293,628	293,568	293,568
Payables for Exchange Transactions	293,628	293,568	293,568
	293,628	293,568	293,568

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other Revenue in Advance	1,816	14,097	14,097
	1,816	14,097	14,097

13. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	20,175	20,797	20,797
Later than One Year and no Later than Five Years	16,084	25,139	25,139
Future Finance Charges	(2,060)	(2,732)	(2,732)
	<u>34,199</u>	<u>43,204</u>	<u>43,204</u>
Represented by:			
Finance lease liability - Current	18,680	18,930	18,930
Finance lease liability - Non current	15,519	24,274	24,274
	<u>34,199</u>	<u>43,204</u>	<u>43,204</u>

14. Funds Held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	94,000	44,000	44,000
	<u>94,000</u>	<u>44,000</u>	<u>44,000</u>

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

15. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Project	14,184	324,568	(338,618)	-	134
Totals	<u>14,184</u>	<u>324,568</u>	<u>(338,618)</u>	<u>-</u>	<u>134</u>

Represented by:

Funds Held on Behalf of the Ministry of Education 134

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Project	-	40,571	(26,387)	-	14,184
Totals	<u>-</u>	<u>40,571</u>	<u>(26,387)</u>	<u>-</u>	<u>14,184</u>

Represented by:

Funds Held on Behalf of the Ministry of Education 14,184

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,425	7,575
<i>Leadership Team</i>		
Remuneration	520,798	514,580
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	525,223	522,155

There are 6 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. The Board also has Finance and Property members 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	5.00	6.00
110 - 120	3.00	1.00
	8.00	7.00

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual \$	2021 Actual
Total	-	0 - 5
Number of People	-	1

19. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Teacher Aide & Support Staff Settlement Wash Up

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

Contingent liability - cyclical maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is currently in the process of having its Ten-year Property Plan (10YPP) completed which has been delayed due to circumstances beyond its control. Maintenance costs are in the process of being calculated by the school's property consultant. As a result, of not having an approved 10YPP the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised. The omission of a provision for cyclical maintenance is a temporary measure.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$535,710 contract to have classroom and admin modifications carried out as an agent of the Ministry of Education. The Ministry is funding \$405,710 and the Board is contributing approximately \$130,000 towards the project. \$365,139 has been received of which \$365,005 has been spent on the project to balance date.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$14,184)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contract.

In June 2022 the Christchurch City Council gifted the building previously known as the Woolston Community Centre for \$1. This is to be used for Educational Purposes and the school can make available for members of the public, where not required for school use. The Christchurch City Council & Board have signed a deed of lease for the land of \$100 per annum, subject to rent review in June 2025, and for a term of 11 years with a 2 term right of renewal (total 33 years). The market value of this lease has been assessed as \$13,000 per annum.

(Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	988,186	144,693	285,397
Receivables	255,515	184,323	184,323
Investments - Term Deposits	-	317,416	317,416
Total Financial assets measured at amortised cost	1,243,701	646,432	787,136

Financial liabilities measured at amortised cost

Payables	293,628	293,568	293,568
Finance Leases	34,199	43,204	43,204
Total Financial liabilities measured at amortised Cost	327,827	336,772	336,772

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.

24. Annual Reporting Deadline

The Board of Trustees did not comply with section 137 of the Education and Training Act 2020 in that the Board did not report by 31 May 2023, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education. The delay was due to requiring a market valuation for a gifted building.



ANNUAL PLAN & ANALYSIS OF VARIANCE 2022

EMPOWERING STUDENTS TO PREPARE FOR POSITIVE FUTURES THROUGH EXPLORATION, INNOVATION AND COLLABORATION.

Self Management Mana Ake Taitai Mataoia <ul style="list-style-type: none"> ✓ Right place, right time, right thing ♥ Respecting yourself 🧠 Managing emotions 💡 Believing in yourself 🏹 Bouncing back 	Teamwork Mana Whānau Galulue Featasi <ul style="list-style-type: none"> ✓ Understanding expectations ♥ Respecting others 👍 Being reliable 🤝 Supporting & valuing others 👂 Learning from others 	Courage Mana To Fe'amalosī <ul style="list-style-type: none"> 🧠 Using initiative ➡ Handling change 🔄 Using feedback 💡 Sharing ideas ❓ Trying new things 	Problem Solving Mana Māui Fāiuga Lelei <ul style="list-style-type: none"> 🤝 Seeking support ❗ Owning mistakes 💬 Asking questions 📈 Making improvement 🏹 Persevering 	Communication Mana Kōrero Feso'otaiga <ul style="list-style-type: none"> 🎵 Sharing self interests 👂 Listening well 🤝 Making connections 🗣️ Interacting positively 👥 Understanding others
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Kiwisport Funding Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7629.57(excluding GST). The funding was spent on sports providers, coaches and increasing access to appropriate sports equipment - netballs, soccer balls and volleyball equipment.



Te Waka Unua School Annual Goals 2022

The 2022 TWUS Annual Plan sets out actions intended to ensure progress towards Te Waka Unua School's Strategic Priorities.

TWUS's Strategic Priorities are targeted towards our mission of **empowering** students to prepare for positive futures through **exploration, innovation** and **collaboration**.



2022 Analysis of Variance

Assessment for Learning

Goal:	Actions:	Who?	Data/Evidence/Analysis
Providing development for teachers in their use of Assessment for Learning. & creating feedback that is used to improve students' performance.	<ul style="list-style-type: none"> Collaborate with Tamai Across School Lead to gauge current staff knowledge of best practice by using the Combined Teacher & Student Capabilities Matrix (Evaluation Associates) Engage with PLD provider to work with SLT, Team Leaders and key staff to upskill staff Contribute to Tamai Kāhui Ako wide feedback 'common language' development Implement feedback 'common language' across the school 	<p>Garth (ASL Tamai / Te Aratai College)</p> <p>Arnika McPhail (Impacted PLD Provider)</p> <p>Kāhui Ako WSLs & Principal Lead</p> <p>Team Leaders</p>	<p>AfL Capabilities Rubric (Schoolwide Summary)</p> <p>Involving parents and whānau in student learning = 2.5/4</p> <p>Capability Two: Clarity about what is to be learnt = 2/4</p> <p>Capability Three: Assessment Literacy = 2.5/4</p> <p>Capability Four: Promoting Further Learning = 2/4</p> <p>Capability Five: Active Reflection</p> <p>Capability Six: Shared Clarity about Next learning Steps = 2.5/4</p>
Encourage students to become more actively involved in the learning process	<ul style="list-style-type: none"> Develop expectations with all kaiako setting specific next steps learning Goals for each individual ākonga. Ensure current goals are shared with whānau on HERO Building Learning-Focused Relationships <ul style="list-style-type: none"> The student must be able to answer the question: 'What has to happen now that will best help me learn? Increase student engagement in learning conversations. Ākonga are taught to access their HERO profiles, engage with their current learning goals set by their kaiako and to share evidence of achievement. <ul style="list-style-type: none"> Students' conversations with the teacher are focused on the intended learning and show that they are starting to reflect about how their learning is going. Ākonga engage in two-way feedback conversations (with teacher or other students) that relate to the intended learning and support their current learning and next steps Ākonga are taught to access their HERO profiles, engage with their current learning goals set by their kaiako and to share evidence of achievement. 	<p>All kaiako</p> <p>All kaiako, regularly overseen by Team Leaders & DPs</p> <p>Kaiako explicitly teaching the skills and providing the opportunities for ākonga to engage in learning conversations</p> <p>Kaiako</p> <p>Kaiako & ākonga</p> <p>NOT achieved Transferred to 2023 for WSL to lead schoolwide.</p>	<p>2021 Baseline Data</p> <p>82% of students had current learning goals updated in HERO at least termly</p> <p>2022 Data</p> <p>96% of students had current learning goals in HERO shared with whānau at least termly.</p> <p>Whānau Engagement with HERO</p> <p>2021 Baseline Data</p> <p>62% of families accessed HERO</p> <p>2022 Data</p> <p>76% of families accessed HERO</p>

Summary:

Teachers are regularly and consistently updating individual student learning goals in Reading, Writing and Maths. These are shared with parents in 'real time' so parents are empowered to support the current learning needs at home. ***% of our parents are engaging with this platform and are therefore aware of their students progress, achievement and current learning goals.

The Combined Teacher and Student Capabilities Matrix (Evaluation Associates) has guided the Leadership Team to identified next steps schoolwide for staff to improve their capabilities and to develop consistency schoolwide.

Next Steps: In 2023 two Within School Leads will be appointed to collaborate with others across Tamai Kāhui Ako and work closely with the Across School Lead to ensure they are role modeling best practice and lead change within their Puna in Te Waka Unua School.

Reading - Junior Student Literacy Levels

Goal:	Actions:	Who?	Data/Evidence/Analysis
Raise Junior Students Literacy Levels Increase the number of students moving into Year 4 achieving AT or ABOVE the expected curriculum level in Reading & Writing.	<p>Build a strong foundation in reading, writing, and language development through the use of the Better Start Literacy Approach, an evidence-based teaching program developed to support children in developing their early literacy skills in Year 1 and 2:</p> <ul style="list-style-type: none"> Teachers are supported with the implementation of the programme, resources, assessment and ensuring students are moving through the process at the correct rate. Students receive a 30 minute class or large group lessons conducted four times per week (total of 40 lessons per term), focused on target vocabulary and phonological awareness skill building activities. This extends to morphology and orthographic patterns as children progress through the teaching. Students receive 10- 15 minutes of small group reading, differentiated by skill and using aligned readers (Ready to Read - Phonics Plus) that follow the BSLA scope and sequence. 	<p>Teachers of students in Year 1-2</p> <p>Programme overview monitored by Learning Support Coordinator</p> <p>All Kaiako of Year 1&2 students</p>	<p>BSLA assessment takes into account students' individual starting points and measures success against their own growth in 5 key areas: Initial Phoneme ID, Letter sound knowledge, Phoneme Blending, Non word reading and Non word Spelling. Assessment is done in 10 week blocks. The following data is taken from each students' most recent assessment block.</p> <p>2021 = Initial Phoneme ID = 82% of students made expected progress Letter Sound Knowledge = 86% of students making expected progress Phoneme Blending = 84% of students making expected progress Non-Word Reading = 74% of students made expected progress Non-Word Spelling = 74% of students made expected progress</p> <p><i>Average across all 5 areas = 80% of students making expected personal progress</i></p> <p>2022 = Initial Phoneme ID = 85% of students making expected progress</p>

	<ul style="list-style-type: none"> Teachers introduce one quality story book per week, with explicit, embedded vocabulary instruction, story retell and story grammar teaching. Students are assessed within their first two weeks of starting school to gather baseline data. They are next assessed after 10 weeks of content. This enables students to be identified early for tier two intervention. These students are then assessed at 20 weeks, and all students are again assessed after 30 weeks of content. The assessments are delivered through the BSLA assessment website, which stores all of the assessment data for further analysis. Implement Tier 2 intervention for students who require additional support. Students identified as requiring Tier 2 receive targeted instruction to address their specific needs and accelerate their progress in literacy skills in much smaller groups. 	<p>Teachers / Learning Assistants trained in the assessment</p> <p>Team Leader identifies students for Tier 2 and oversees the staffing of it</p>	<p>Letter Sound Knowledge = 87% of students making expected progress Phoneme Blending = 88% of students making expected progress Non-Word Reading = 70% of students making expected progress Non-Word Spelling = 71% of students making expected progress</p> <p><i>Average across all 5 areas = 80.2% of students making expected personal progress</i></p> <p>Overall students' personal progress has remained at 80%. Improvement can be seen in individual tasks, and next steps are to put the skills into practice. Using BSLA supplied graphing and assessment analysis tools will help teachers to see progress and have students achieving against their own personal progress markers.</p> <p>2022 - Year 4 - 75% achieving at or above standard in Reading</p>
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Summary: The BSLA is proving to be a successful approach for our students. Majority of students that are being taught through this approach are making expected progress that we believe will lead to an improvement in Literacy in years to come. The teachers find the approach manageable, however some have found it challenging to keep up the pace of the programme and to carry out the assessments as part of the classroom programme. We see value in identifying the students that are not making expected progress and ensuring the tier 2 programme is supporting them. Next Steps 2023: implement a 1-1 support programme to ensure the students that are not achieving within the programme are identified and supported. Reading Recovery is the method that we will adopt to ensure the students finding Literacy most challenging are supported. We will also make a referral to RTLB for a mentor/ collaborator to support the programme in the school to ensure that we are getting the best outcomes for our students from the programme.

Reduce impact of disrupted learning

Goal:	Actions:	Who?	Data/Evidence/Analysis
Establishing high quality Hybrid Learning Programmes that run parallel to the onsite learning programme to reduce the impact of student absences	Teachers supported to transfer their learning programme planning into slide formats that programmes can be delivered consistently face-to-face or online by distant learning.	All kaiako Emma Planika (Digital Learning PLD) accessed for 1:1 support for staff needing additional support to implement the online learning expectation	All 26 classrooms went online using slides 100% of class programmes core curriculum was accessible via our online platforms
Prioritise engagement in learning and reduce non engagement and absenteeism	Key Teachers provide families with support to access the learning programme while offsite. Active messaging on HERO to communicate the need for onsite learning whenever well and the expectation to continue to access learning programmes when at home.	KCG Teachers SLT	Uptake of online learning increased with the age of students. Only 30% of Year 1 students consistently accessed online learning. 65% of Year 8 students accessed and contributed to online learning consistently.
<p>Summary: Disrupted learning posed many challenges for our learners. It took some time to ensure all families had internet and device access and then had the necessary support to use it to access the hybrid learning platforms. Systems became well established as we moved into Term 2 with consistent across school hybrid learning programmes. The advantages of the consistent programme delivery with planned learning programmes the same regardless of the place of learning made programme management more manageable for teachers than previous attempts to get learning to all learners not onsite.</p> <p>Classroom programmes continue to be planned for on this platform so students not onsite for any reason going forward can access the learning programmes and reduce the lost learning opportunities.</p>			

Healthy Active Schools

Goal:	Actions:	Who?	Data/Evidence/Analysis
Improve child and youth wellbeing through healthy eating and quality physical activity.	<p>Healthy Food and Drink Environment</p> <ul style="list-style-type: none"> Value healthy eating and drinking as part of student wellbeing. Promote healthy food and healthy environments Encourage water only in the school environment <p>Value Culture and Process</p> <ul style="list-style-type: none"> PA has a visible focus in school charter and annual plan HPE is of high priority (scheduled lessons, weekly lessons supplied for all year levels) Teachers can easily access a range of resources and high quality equipment to support planning and teaching of HPE <p>Teacher Practice</p> <ul style="list-style-type: none"> Teachers run their own PE lessons Plan PE lessons to match students needs Assess how students are making progress in PE Use PA to support teaching in other curriculum areas Integrate PE with other learning areas 	<p>BOT</p> <p>SLT</p> <p>All Kaiako</p> <p>Learning Assistants</p> <p>Students</p> <p>Tamai Sports</p> <p>CoL Tamai Sports</p> <p>Kelly Sports</p>	<p><u>Healthy Food and Drink Environment</u></p> <p>2021:</p> <ul style="list-style-type: none"> Varied lunches were brought to school supplied by whānau. Water only. Fruit in schools enabled 100% students access to one piece of fresh fruit each day. Breakfast club enabled students who did not have access to breakfast at home to be fed at school (this was stopped during peak covid levels). <p>2022:</p> <ul style="list-style-type: none"> Healthy Lunches in Schools was initiated in 2022 which meant 100% of students were supplied with a nutritious lunch every day. Fruit in schools enabled 100% of students access to one piece of fresh fruit each day. Breakfast club enabled students who did not have access to breakfast at home to be fed at school. Student reward systems were changed to ensure they were not food based (no lollies etc) No shared kai except after pōwhiri or major events. When we have shared kai this is supplied by school and is healthy (low sugar/fat). <p><u>Value Culture and Process</u></p> <p>2021:</p> <ul style="list-style-type: none"> Individual teachers planned Physical Activity and Health lessons. Weekly lessons were scheduled for all teams. COVID 19 protocols meant some units were not covered and lessons had to be heavily adapted. <p>2022:</p> <ul style="list-style-type: none"> PA has a visible focus in school charter and annual plan. HPE is of high priority (scheduled lessons, weekly lessons supplied for all year levels). Teachers can easily access a range of resources and high quality equipment to support planning and teaching of HPE. School budget enabled us to purchase sports uniforms, high quality sports equipment, enter competitions and create sporting opportunities where the full costs were covered by Te Waka Unua. <p><u>Teaching Practice</u></p> <p>2021</p> <ul style="list-style-type: none"> 2021 was heavily impacted due to COVID 19. Junior teachers were supported by Youthtown Staff to help implement Physical Education sessions. School wide overview was followed with example lessons shared <p>2022</p> <p>HAL has significantly improved teaching practice by increasing the frequency that teachers:</p> <ul style="list-style-type: none"> give feedback

	Quality Physical Activity Opportunities <ul style="list-style-type: none"> Effectively work with other agencies to provide quality PA opportunities Are confident to access PA opportunities for students to engage in Encourage students to design and lead PA opportunities Provide PA opportunities that reflect the interests of whānau Have a coordinated approach to supporting active ways of getting to school 	Youthtown Sports Canterbury Rams Basketball	<ul style="list-style-type: none"> teach games, dance, sports or movements from a range of cultures teach movement or topics that relate to students cultures teach that families and cultures have lots of different ways of being active teach how to include skills of different students in teams <p><u>Quality Physical Activity Opportunities</u></p> <p>2021:</p> <ul style="list-style-type: none"> 2021 was heavily impacted due to COVID 19. <p>2022:</p> <ul style="list-style-type: none"> 2022 numerous sporting opportunities started to arise and we came up with ways to continue inter school competitions in a COVID safe way. Hagley sports - 75 students from Year 5-8 Tamai sport interschools competition run by Kelly Sports (1 competition each term) - 100 students involved Tamai Sports Taster Days: 337 students involved (Years 0-6) Tamai Sport Saturday sport opportunities - two football and two rugby teams (80 students impacted) Touch/Basketball teams for Year 5-8 offered outside of school hours Youthtown - weekly programmes for Year 7-8 students (40 students involved) Minimum of two structured physical education sessions per week across the school Canterbury Rams basketball came in weekly to run sessions for boys and Canterbury Wildcats have come in to help engage more girls in the sport. They also ran weekly girls sessions.
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Summary

Healthy Food and Drink Environment

Healthy food is promoted within the school environment. Lunch in schools has had a fantastic impact on the quality of lunches students eat each day. At the end of Term 1, 2022 we had an uptake of 65% of students eating the lunch provided. With menu adaptations and education programmes promoting trying new foods, the benefits of healthy kai etc. 90% of students were eating the lunches at the end of Term 4. Students are also eating a piece of fresh fruit each day and are expected to drink water only at school.

Value Culture and Process/Teacher Practice

Physical activity has a visible focus in school charter and annual plan. Health and Physical Education is of high priority (scheduled lessons, weekly lessons supplied for all year levels). Teachers can easily access a range of resources and high quality equipment to support planning and teaching of HPE. Our school budget enabled us to purchase sports uniforms, high quality sports equipment, enter competitions and create sporting opportunities where the full costs were covered by Te Waka Unua.

Quality Physical Activity Opportunities

COVID19 created challenges for extracurricular sporting opportunities in 2021 however fortunately there were more opportunities available in 2022. We set up a programme to ensure students who do not participate in Hagley Sport still had an opportunity to participate and compete. This happened with the schools in our CoL. We had 337 students participate in the Kelly Sports programme which was highly successful.

Next Steps: In 2023 we have set up numerous after school clubs to ensure students have the opportunity to participate in active activities. These are running Monday-Thursday and include sports such as futsal, basketball, touch, rugby, netball. We also have clubs that support mental wellbeing including art club, drama club and chess club. The Board has dedicated funding to implement these during 2023 to increase the 'fun' aspects of physical activity and provide children who generally are unable to access extra-curricular activities new opportunities.



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FUTURES THROUGH EXPLORATION, INNOVATION AND
COLLABORATION.

Self Management Mana Ake Taitai Mataoia	Right place, right time, right thing	Teamwork Mana Whānau Galulue Featasi	Understanding expectations	Courage Mana To Fe'amalosī	Using initiative	Problem Solving Mana Māui Fā'iuga Lelei	Seeking support	Communication Mana Kōrero Feso'otaiga	Sharing self interests
	Respecting yourself		Respecting others		Handling change		Owning mistakes		Listening well
Managing emotions	Being reliable	Supporting & valuing others	Learning from others	Sharing ideas	Using feedback	Making improvement	Asking questions	Making connections	Interacting positively
Bouncing back				Trying new things		Persevering		Understanding others	

Kiwisport Funding Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7629.57(excluding GST). The funding was spent on sports providers, coaches and increasing access to appropriate sports equipment - netballs, soccer balls and volleyball equipment.



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

*Te Waka Unua School prides itself on being a Good Employer. Policies and procedures sit alongside our school staff manual to ensure **good and safe working conditions** exist and where processes are clear for staff to follow when seeking support or guidance.*

*Te Waka Unua School has an **equal employment opportunities** policy that is implemented consistently and reviewed biannually.*

*Te Waka Unua School practises **impartial selection of suitably qualified persons for appointment** through an application shortlisting, interview and referee check process with representatives from Leadership and learning teams reviewing applications.*

*Te Waka Unua School is fortunate to have a large māori student roll and a Maori immersion programme. In order to provide a school culture that celebrates and meets the **aims and aspirations of our Maori community** we are fortunate to have maori staff across the school in both kaiako and kaiawhina roles and representation on our Board to ensure a Maori perspective is ingrained as best practice throughout all aspects of the school.*

*Individual employees have had the **opportunity to enhance their abilities** throughout the year with ongoing opportunities being provided for professional learning, Opportunities for further leadership have been provided to a number of staff who have expressed an interest in developing their leadership capabilities.*

*Te Waka Unua School **recognises the employment requirements of women** and provides an environment that values and embraces providing a safe and inclusive environment for women. This has been significant during 2022 with several staff returning from maternity leave and having flexible conditions to meet their needs.*

*Requirements recognising the **employment needs of persons with disabilities** are embraced in Te Waka Unua School.*

Te Waka Unua Schools Good Employer policy includes and Equal Employment Opportunities (EEO) programme. This programme is available to staff, includes training to raise awareness of issues which may impact EEO, has our Deputy Principal appointed to coordinate compliance with the requirements, sets priorities and objectives and provides regular reporting on compliance to the Board of Trustees.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE WAKA UNUA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Te Waka Unua School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, 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 [3] to [17], that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 18th July 2023. This is the date at which our opinion is expressed.

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

Basis 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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Analysis of Variance, Kiwisport Report and the Good Employer Disclosure, 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 the School.



Michael Rondel
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand