



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	3837
Principal:	James McArthur
School Address:	Swansea Street, Strath Taieri, Middlemarch
School Postal Address:	Hyde Middlemarch road, RD 1, Middlemarch, 9596
School Phone:	03 464 3798
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STRATH TAIERI SCHOOL

Annual Report - For the year ended 31 December 2022

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Strath Taieri 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.

Bevan Thomas Wilson

Lisa Jane Bankshaw

Full Name of Presiding Member

Full Name of Principal

Bevan Thomas Wilson

Lisa Jane Bankshaw

Signature of Presiding Member
30-11-2023

Signature of Principal
30-11-2023

Date:

Date:

Strath Taieri School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Alice Scott	Presiding Member	Elected	Sep 2025
James McArthur	Principal	ex Officio	
Kate Martin	Staff Representative	Elected	Sep 2022
Stacey Atkinson	Parent Representative	Elected	Sep 2022
Bevan Wilson	Parent Representative	Elected	Sep 2025
Amber Matthews	Parent Representative	Elected	Dec 2023
Charlotte Dykes	Parent Representative	Elected	Dec 2023
Lisa Bankshaw	Staff Representative	Elected	Sep 2025
William Jones	Parent Representative	Elected	Sep 2025

Strath Taieri 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	687,427	524,217	619,888
Locally Raised Funds	3	98,789	37,400	68,736
Interest Income		2,268	500	1,507
		<u>788,484</u>	<u>562,117</u>	<u>690,131</u>
Expenses				
Locally Raised Funds	3	20,466	18,000	3,844
Learning Resources	4	538,436	364,936	472,270
Administration	5	55,561	44,726	62,508
Property	6	132,435	146,620	139,830
Loss on Disposal of Property, Plant and Equipment		-	500	1,024
		<u>746,898</u>	<u>574,782</u>	<u>679,476</u>
Net Surplus / (Deficit) for the year		41,586	(12,665)	10,655
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>41,586</u>	<u>(12,665)</u>	<u>10,655</u>

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

Strath Taieri 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		237,410	237,410	224,478
Total comprehensive revenue and expense for the year		41,586	(12,665)	10,655
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	2,277
Equity at 31 December		280,871	224,745	237,410
Accumulated comprehensive revenue and expense		280,871	224,745	237,410
Equity at 31 December		280,871	224,745	237,410

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.

Strath Taieri School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	46,382	34,907	45,572
Accounts Receivable	8	56,923	158,022	158,022
GST Receivable		182	-	-
Prepayments		6,032	7,731	7,731
Inventories	9	2,198	848	848
Investments	10	156,266	117,883	12,618
Funds Receivable for Capital Works Projects	16	28,515	-	-
		<u>296,498</u>	<u>319,391</u>	<u>224,791</u>
Current Liabilities				
GST Payable		-	15,640	15,640
Accounts Payable	12	64,427	49,874	49,874
Revenue Received in Advance	13	66	71	71
Provision for Cyclical Maintenance	14	19,900	-	-
Finance Lease Liability	15	7,009	1,701	1,701
Funds held for Capital Works Projects	16	6,737	84,957	84,957
		<u>98,139</u>	<u>152,243</u>	<u>152,243</u>
Working Capital Surplus/(Deficit)		198,359	167,148	72,548
Non-current Assets				
Investments	10	-	-	105,265
Property, Plant and Equipment	11	148,766	130,014	132,014
		<u>148,766</u>	<u>130,014</u>	<u>237,279</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	65,175	70,834	70,834
Finance Lease Liability	15	1,079	1,583	1,583
		<u>66,254</u>	<u>72,417</u>	<u>72,417</u>
Net Assets		<u>280,871</u>	<u>224,745</u>	<u>237,410</u>
Equity		<u>280,871</u>	<u>224,745</u>	<u>237,410</u>

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

Strath Taieri 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		300,112	160,039	21,642
Locally Raised Funds		98,064	37,400	93,979
Goods and Services Tax (net)		(15,822)	-	7,029
Payments to Employees		(89,474)	(63,075)	(72,375)
Payments to Suppliers		(115,860)	(124,529)	(111,681)
Interest Received		843	500	1,324
Net cash from/(to) Operating Activities		177,863	10,335	(60,082)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(28,649)	(21,000)	(17,124)
Purchase of Investments		(38,383)	(105,265)	(972)
Proceeds from Sale of Investments		-	105,265	-
Net cash (to)/from Investing Activities		(67,032)	(21,000)	(18,096)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	2,277
Finance Lease Payments		(5,846)	-	(5,284)
Funds Administered on Behalf of Third Parties		(106,050)	-	80,113
Net cash (to)/from Financing Activities		(110,021)	-	77,106
Net increase/(decrease) in cash and cash equivalents		810	(10,665)	(1,072)
Cash and cash equivalents at the beginning of the year	7	45,572	45,572	46,644
Cash and cash equivalents at the end of the year	7	46,382	34,907	45,572

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.

Strath Taieri School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

Strath Taieri 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.

Cyclical Maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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. 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 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. Operating Lease Payments

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

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Inventories

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

1.9. 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.

1.10. 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	10-50 years
Furniture and equipment	5-20 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10% Diminishing value



1.11. 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.

1.12. 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.

1.13. 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.

1.14. 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.

1.15. 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.

1.16. 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.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.17. 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.

1.18. 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.

1.19. 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.

1.20. Budget Figures

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

1.21. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	239,276	156,764	172,663
Teachers' Salaries Grants	361,406	260,236	357,869
Use of Land and Buildings Grants	86,745	107,217	89,356
	<u>687,427</u>	<u>524,217</u>	<u>619,888</u>

The School has opted in to the donations scheme for this year. Total amount received was \$7,350 (2021: \$7,650).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	59,731	3,900	9,342
Fees for Extra Curricular Activities	8,136	4,700	35,549
Trading	1,564	1,000	1,602
Fundraising & Community Grants	20,283	20,000	15,745
Other Revenue	9,075	7,800	6,498
	<u>98,789</u>	<u>37,400</u>	<u>68,736</u>
Expenses			
Trading	7,370	7,500	2,882
Fundraising & Community Grant Costs	1,955	500	962
Transport (Local)	11,141	10,000	-
	<u>20,466</u>	<u>18,000</u>	<u>3,844</u>
	<u>78,323</u>	<u>19,400</u>	<u>64,892</u>

Surplus / (Deficit) for the year Locally raised funds

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	48,921	40,100	47,781
Information and Communication Technology	1,008	3,000	2,234
Library Resources	107	500	22
Employee Benefits - Salaries	463,911	293,336	395,643
Staff Development	842	5,000	3,912
Depreciation	23,647	23,000	22,678
	<u>538,436</u>	<u>364,936</u>	<u>472,270</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,635	5,176	4,500
Board Fees	3,370	2,800	3,020
Board Expenses	3,374	1,400	2,168
Intervention Costs & Expenses	-	-	12,199
Communication	1,133	-	1,198
Consumables	7,550	6,350	5,690
Operating Lease	-	800	-
Other	1,282	1,700	420
Employee Benefits - Salaries	28,693	22,500	29,345
Insurance	411	-	530
Service Providers, Contractors and Consultancy	5,113	4,000	3,438
	<u>55,561</u>	<u>44,726</u>	<u>62,508</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,278	800	659
Cyclical Maintenance Provision	14,241	10,033	27,600
Grounds	4,233	7,050	2,190
Heat, Light and Water	9,778	12,000	10,058
Rates	657	520	256
Repairs and Maintenance	10,376	4,800	6,964
Use of Land and Buildings	86,745	107,217	89,356
Employee Benefits - Salaries	5,127	4,200	2,747
	<u>132,435</u>	<u>146,620</u>	<u>139,830</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	46,382	34,907	45,572
Cash and Cash Equivalents for Statement of Cash Flows	<u>46,382</u>	<u>34,907</u>	<u>45,572</u>

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

Of the \$46,382 Cash and Cash Equivalents, \$6,737 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	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,022	302	302
Receivables from the Ministry of Education	12,876	124,577	124,577
Interest Receivable	2,412	987	987
Banking Staffing Underuse	-	3,275	3,275
Teacher Salaries Grant Receivable	40,613	28,881	28,881
	<u>56,923</u>	<u>158,022</u>	<u>158,022</u>
Receivables from Exchange Transactions	3,434	1,289	1,289
Receivables from Non-Exchange Transactions	53,489	156,733	156,733
	<u>56,923</u>	<u>158,022</u>	<u>158,022</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	2,198	848	848
	<u>2,198</u>	<u>848</u>	<u>848</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	156,266	117,883	12,618
Non-current Asset			
Long-term Bank Deposits	-	-	105,265
Total Investments	<u>156,266</u>	<u>117,883</u>	<u>117,883</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	83,501	11,511	-	-	(5,627)	89,385
Furniture and Equipment	32,234	10,113	-	-	(5,827)	36,520
Information and Communication Technology	9,583	6,176	-	-	(4,527)	11,232
Leased Assets	3,478	11,750	-	-	(7,259)	7,969
Library Resources	3,218	849	-	-	(407)	3,660
Balance at 31 December 2022	132,014	40,399	-	-	(23,647)	148,766

The net carrying value of equipment held under a finance lease is \$7,969 (2021: \$3,478)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, 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	146,198	(56,813)	89,385	134,687	(51,186)	83,501
Furniture and Equipment	140,844	(104,324)	36,520	130,731	(98,497)	32,234
Information and Communication Technology	92,471	(81,239)	11,232	86,295	(76,712)	9,583
Leased Assets	15,782	(7,813)	7,969	4,520	(1,042)	3,478
Library Resources	31,178	(27,518)	3,660	30,329	(27,111)	3,218
Balance at 31 December	426,473	(277,707)	148,766	386,562	(254,548)	132,014

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	12,158	4,979	4,979
Accruals	9,829	10,634	10,634
Employee Entitlements - Salaries	40,960	29,142	29,142
Employee Entitlements - Leave Accrual	1,480	5,119	5,119
	64,427	49,874	49,874
Payables for Exchange Transactions	64,427	49,874	49,874
	64,427	49,874	49,874

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other Revenue in Advance	66	71	71
	66	71	71

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	70,834	70,834	43,234
Increase to the Provision During the Year	10,980	-	10,137
Other Adjustments	3,261	-	17,463
Provision at the End of the Year	85,075	70,834	70,834
Cyclical Maintenance - Current	19,900	-	-
Cyclical Maintenance - Non current	65,175	70,834	70,834
	85,075	70,834	70,834

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.



15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	7,156	1,929	1,929
Later than One Year and no Later than Five Years	1,100	1,679	1,679
Future Finance Charges	(168)	(324)	(324)
	<u>8,088</u>	<u>3,284</u>	<u>3,284</u>
Represented by:			
Finance lease liability - Current	7,009	1,701	1,701
Finance lease liability - Non current	1,079	1,583	1,583
	<u>8,088</u>	<u>3,284</u>	<u>3,284</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. 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 \$
Principals Office Refurbishment- 220201	84,957	839	(114,311)	-	(28,515)
Roofing Upgrade	-	26,037	(19,300)	-	6,737
Totals	<u>84,957</u>	<u>26,876</u>	<u>(133,611)</u>	<u>-</u>	<u>(21,778)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	6,737
Funds Receivable from the Ministry of Education	(28,515)

	2021 Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 1/3 Drain Removal and Other Works- 209788	4,844	-	(4,844)	-	-
Principals Office Refurbishment- 220201	-	106,250	(21,293)	-	84,957
Totals	<u>4,844</u>	<u>106,250</u>	<u>(26,137)</u>	<u>-</u>	<u>84,957</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	84,957
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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 trustees of the Board, and the Principal.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,370	3,020
<i>Leadership Team</i>		
Remuneration	108,748	110,369
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>112,118</u>	<u>113,389</u>

There are six members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has Finance (one member) and Property (one member) 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	100-110	100-110
Benefits and Other Emoluments	3-4	3-4

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	-	-
	<u>-</u>	<u>-</u>

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

19. 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	-	-
Number of People	-	-

20. 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.

21. Commitments

(a) Capital Commitments

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

(a) \$136,166 Roofing Upgrade Project, this project is to be fully funded by the MOE. An amount of \$26,037 has been received from the Ministry for design fees, while \$19,300 has been spent on the project to date.

(b) \$206,759 Principals Office Refurbishment. This project is fully funded by the Ministry and \$107,089 has been received of which \$135,604 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments in relation to Ministry projects at 31 December 2021: 84,957)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

22. 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	46,382	34,907	45,572
Receivables	56,923	158,022	158,022
Investments - Term Deposits	156,266	117,883	117,883
Total Financial assets measured at amortised cost	<u>259,571</u>	<u>310,812</u>	<u>321,477</u>

Financial liabilities measured at amortised cost

Payables	64,427	49,874	49,874
Finance Leases	8,088	3,284	3,284
Total Financial liabilities measured at amortised Cost	<u>72,515</u>	<u>53,158</u>	<u>53,158</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF STRATH TAIERI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Strath Taieri School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe New Zealand Audit Partnership, 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 30 November 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 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, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our report is Statement of Responsibility, Board Listing, Analysis of Variance, Kiwisport Report, and Statement of Compliance with Good Employer Policy, 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.



Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Dunedin, New Zealand



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Statement of Variance

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Strategic Goal Variance Report:

GOAL 1 Excellence <i>Where are we going?</i> All Strath Taieri Students will be well equipped with the skills and knowledge to confidently navigate life's challenges.	GOAL 2 Equity <i>How do we bring everyone along?</i> All Strath Taieri Students will learn in an inclusive, innovative and safe environment to be curious, creative risk takers.	GOAL 3 Community <i>Who travels with us?</i> All Strath Taieri students will be supported in their learning through connections to each other, whanau, the local community, environment and the world.
1.1 Priority learners and learning identified along with a plan for accelerated progress.	2.1 Create a new positive behaviour management policy and school practices.	3.1 To develop our curriculum that reflects our place in Aotearoa New Zealand and our kura.
1.2 NEW Whole school assessment is developed with a focus on empowering learners, parents and teachers.	2.2 Positive and engaging school culture is nurtured; everyone has a voice, and feels valued.	3.2 The children, staff and community will support each other to make our school and community more environmentally sustainable.
1.3 NEW STS curriculum is developed to support student achievement.	2.3 Align school values and practise with Ka Hikitia (the Maori education strategy) and the Action Plan for Pacific Education .	3.3 To create opportunities for whanau and the community to become more involved in the school.

Goals	Planned actions	Actions taken	Completion or explanation:
1.1 Priority learners and learning identified along with a plan for accelerated progress.	<p>Student action plan for specific groups.</p> <ul style="list-style-type: none"> • ALiM • Numicon T.A. intervention • Structured literacy • Ideal • Outside agencies used for tier 2 and 3 support. 	<ul style="list-style-type: none"> • ALiM has begun for term 2. • ALiM second group is underway for term 3. • Numicon TA intervention underway term 1. • TA intervention expanded term 2. • Referrals made to RTL B service. • Specific learning support funding used for additional teacher support hours. 	<p>ALiM: Evidence of accelerated progress/progress appropriate to the student.</p> <p>Specific children/groups moving from “below” to “at”.</p> <p>Numicon intervention to build confidence and address misconceptions and gaps was successful and well received.</p>
1.2 Whole school assessment is developed with a focus on empowering learners, parents and teachers.	<p>Phased introduction of HERO SMS. Term 1 it will be introduced only for taking the roll and goal setting for swimming.</p>	<ul style="list-style-type: none"> • HERO assessment to go live at the end of term 2 with mid year reports. • HERO finance live 18/5/22. • Mid year assessment data on Hero. 	<p>HERO is able to be used for some goal setting and teachers are able to record assessments on this platform.</p>
1.3 STS curriculum is developed to support high standards for student achievement.	<p>Structured literacy is embedded into the school through the IDEal Platform. <i>This will be supported through a staff management unit.</i></p>	<ul style="list-style-type: none"> • Term 2 Ideal professional learning development during teacher only day with a visit to Holy Family School. • Refocus of maths curriculum to match current best practice. This has aligned with Just in Time Maths approach and focuses on a broader and less remedial direction for maths instruction. 	<p>We have not yet presented structured literacy to parents/the community. Covid has delayed this.</p> <p>We have student’s structured literacy progress tracked through IDEal.</p> <p>All teachers teach structured literacy supported by IDEal as part of their daily English teaching practice.</p>
2.1 Create new positive behaviour management policy and	<p>PB4L This will be supported through a management unit and the PB4L days.</p>	<ul style="list-style-type: none"> • House groups and house captains as rewards and monitoring positive behaviour. • Tier 2 programme to be 	<p>A whole school behaviour plan will be in place.</p> <p>A clear system of rewards and consequences will be in place to</p>

school practices.		done in 2023.	deal with bad behaviour and reward good behaviour.
2.2 Positive and engaging school culture is nurtured; everyone has a voice, and feels valued.	<p>This will be done through a thoughtful use of CRT time and staff/BoT events.</p> <p>Student representation in decision making via house captains, student council etc.</p>	<ul style="list-style-type: none"> • Student council is active within the school. • House captains are given an active role in reinforcing positive behaviour. 	<p>Retention of staff and high staff morale.</p> <p>NZCER wellbeing survey https://wellbeingatschool.org.nz/ws-surveystools#surveys_teacher</p> <ul style="list-style-type: none"> - Teachers - Students Y5-8 <p>Retention of students, especially intermediate age children.</p>
2.3 Align school values and practise with Ka Hikitia (the Maori education strategy) and the Action Plan for Pacific Education.	<p>Developing Kapa haka within the school.</p> <p>Continue to support/embed minute te reo and tikanga maori in the classroom.</p>	<ul style="list-style-type: none"> • Kapa haka lessons at school. • Use of waiata to greet guests reintroduced. 	<p>Participation at Polyfest.</p> <p>Te Reo Māori used more meaningfully around the school.</p> <p>Te ao Māori further embraced by learning a formal welcome.</p> <p>Ng hau e wha - the four winds, further connections made to local Māori groups and contacts.</p>
3.1 To develop our curriculum that reflects our place in Aotearoa New Zealand and our kura.	<p>Continue to build links with other local schools. Make use of our local area to enrich learning with LEOTC.</p>	<ul style="list-style-type: none"> • Joining the Matariki event at Lee Stream. • Invited Macraes Moonlight and Lee Stream to Tremendous event. • Stream health study with Mid Taieri Wai. 	
3.2 The children, staff and community will support each other to make our school and community more environmentally sustainable.	<p>Tremendous grant is used to do an environmental inquiry project.</p>	<ul style="list-style-type: none"> • Working with Ruud Kleinpaste to apply for 120 hours of support for an environmental educator. • Application for regional PLD successful 100 hours secured. • Environmental Action Squad with children from 	<p>An ongoing environmental team within the school.</p>



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		each class to be selected.	
3.3 To create opportunities for whānau and community to become more involved in the school.	Because of Covid 19 this goal will be left open for now but possibly inviting people in for our wool unit.	<ul style="list-style-type: none"> Socially distanced assemblies reintroduced after restrictions eased in Orange setting. Assembly held at Middlemarch Hall. 	N/A during Covid restrictions. With Covid restriction lifted refocus on community engagement.

Māori Achievement and promotion of te ao Māori

Strategic goal 2.3 is aligned to the need to build the reverence for and knowledge of te ao Māori and specifically in relation to [Ka Hikitia \(the Maori education strategy\)](#).

What this means for the kids is that if they are Māori then their identity will be celebrated and cultural knowledge will be valued.

For Pakeha children they will become familiar with Māori culture and language as a normal presence within a classroom at Strath Taieri School.

Domains of Ka Hikitia and our specific actions:

Te Whānau

- Holding multiple whānau hui and following through on promises made.
- Inviting whānau to see our kapa haka performance.
- Communicating directly how we are supporting student achievement.

Te Tangata

- Having clear and strict rules around the prevention of racism and a staff culture that confronts racist attitudes.

Te Kanorautanga

- Māori achievement is handled on a child by child basis and focuses on the needs of each individual child.

Te Tuakiritanga

- Māori learners are able to achieve as Māori at Strath Taieri School. Opportunities have been provided to celebrate and demonstrate cultural competencies.

Strath Taieri School

Statement of Variance 2022



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Te Rangatiratanga

- This is an opportunity for future growth and development with potential for a Māori leadership role within the student council.
- Whanau hui provides opportunities for directing change within the school in relation to Māori achievement.

Kiwisport

Kiwisport funding has been used to provide swimming lessons at the pool complex in Middlemarch. These lessons ensure every student at Strath Taieri School has fundamental swimming skills with a strong emphasis on water safety.

Environmental Project

We have created the Environmental Action Squad with students from every class. This is a leadership group for all environmental projects.

Regional PLD funding used to work with Robin Thomas as advisor and Ruud Kleinpaste to support our environmental work.

Specific actions:

Achievement interventions

Student Achievement Targets 2022

Structured literacy intervention

Strategic goal 1: Where are we going?

All Strath Taieri Students will be well equipped with the skills and knowledge to confidently navigate life's challenges.

Annual Plan 1.1: All students will be actively engaged and achieving to the best of their ability (full potential) in an environment that values each individual.

Baseline data: Term four moderated writing assessment results 2021. End of year reading OTJs.

Target Group/s: Children in need of tier 2 or 3 support.

- Individual students identified as greater than one year below age related curriculum expectations in literacy.

Actions to achieve targets	Actioned by/led by...	Budget	Timeframes
1. Specific goals identified for each individual child. Specific progress identified such as priority learning and intended curriculum levels of progress.	Child's classroom teacher, TAs.	Additional TA budget, structured literacy budget.	ASAP term 1
2. Home/school links and support identified and shared with parents. Writing a farm diary etc. Optional writing/literacy based tasks on Seesaw.	Child's classroom teacher	N/A	Implement by term 2.
3. Target group will have extra in class guided writing/guided reading time in class.	Child's classroom teacher		
4. Promotion and explicit links to writing across the curriculum.	Classroom teachers	N/A	Curriculum planning all year
5. Spelling skills review. Working on decoding skills and encoding to the page.	Classroom teachers	PLD budget, structured literacy	Throughout the year

Reflection/progress:

Strath Taieri School

Statement of Variance 2022

Children within tier 3 support will be

Student Achievement Targets Mathematics/ALiM intervention

<p>Strategic goal 1: Where are we going? All Strath Taieri Students will be well equipped with the skills and knowledge to confidently navigate life's challenges.</p>
<p>Annual Plan 1.3: All students will be actively engaged and achieving to the best of their ability (full potential) in an environment that values each individual.</p>
<p>Baseline data: Maths OTJs from the end of 2021.</p>
<p>Target Group: Students tracking 1 chronological year below expected progress in any area of mathematics learning as per NZC Maths benchmarks.</p> <ul style="list-style-type: none"> • ALiM target group 1: Year 7 focus • ALiM target group 2: Year 3 and 4 focus (curriculum level 2)

Actions to achieve targets	Actioned by/led by...	Budget	Timeframes
1. Principal does ALiM lessons.	Child's classroom teacher		Terms 1 to 4
2. Teacher aid does confidence boosting maths basic facts using numicon (manipulatives) lesson plans.	TA directed by child's classroom teacher	TA budget	Terms 1 to 4
3. Additional, after school drop, in maths session.	Child's classroom teacher		Term 2 and 3
4. Focused core curriculum time prior to 12:30	Child's classroom	N/A	Terms 1 to 4



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	teacher		
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He haerenga eke noa

KiwiSport 2022

Students participated in organised sport. In 2022 the school received Kiwisport funding of \$717.84. The funding was spent on sports equipment, and coaching of teams to encourage and support students participation in sports at Strath Taieri School.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>We have a staff rep on the Board, as a Board and Staff we do a lot of social activities together to build up a strong and cohesive partnership. Regular check-ins with staff and Principal about 'What's on Top?' or what we can help support with. Small community which looks after each other.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Our PLD programme and cultural competencies, our inclusive education practices and professional learning around this.</i> <i>Our Strategic and Annual Plans which link directly to the NELPs, as well as our individual Professional Growth Cycles.</i> <i>We also use School Docs to guide us from a policy perspective.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Teaching appointments panel always has 2x staff members (one of which is the Principal); as well as 3 Board members. All candidates are carefully considered based on their applications, shortlisted by the appointments panel, and always asked the same set of questions in the interviews. Referees are always contacted after the interview process has taken place.</i>
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	<i>Regular reporting and data gathering for priority learners.</i> <i>Weekly discussions at Staff Meetings about Māori and other priority students and groups.</i> <i>PLD workshops and development opportunities.</i> <i>Coverage and implementation of Aotearoa NZ Histories and the New Zealand curriculum document.</i> <i>Commitment to developing Māori tikanga, te reo, and a close relationship with our local marae.</i>
How have you enhanced the abilities of individual employees?	<i>One teacher completed a 32-week Study Award during 2022, as well as our 2 MUs went to two Senior Teachers within the school in their specific areas of expertise. We also hired a PCT to cover the Study Award Teacher who enhanced her skills by attending all 3 classrooms school camps, as this is an area where she had lots of experience and passion.</i>

	PLD offered to all Staff - support/admin included.
How are you recognising the employment requirements of women?	<i>We work in a very female dominated workplace with only one male member of staff this year. Females are very well represented, heard, and respected by all staff and Board. We also allow flexibility around family events and childcare/illness for those on staff who have children (some of who are pre schoolers). Allowing a close partnership with our Playgroup (which is on-site at school) means Teaching Mums and their children often get to spend some time together whenever Playgroup is on.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We acknowledge and provide the appropriate support and equipment for those who need support with a range of disabilities. Whether it be with our ramp and wheelchair access for all school buildings, recognising neurodiversity, or long-term chronic illnesses.</i>

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

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