

TE RANGA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	2019
Principal:	Aimee Kennedy
School Address:	1492 Te Matai Road, R D 8, Te puke
School Postal Address:	1492 Te Matai Road, R D 8, Te puke
School Phone:	07-573 8032
School Email:	office@teranga.school.nz

Members of the Board

Position	Name	How Position Gained	Term Expired/ Expires
Presiding Member	Jared Lee	elected	Sep-25
Principal	Aimee Kennedy	ex officio	ongoing
Parent Representative	David Pugh	elected	Sep-25
Parent Representative	Fee Edwards	elected	Sep-25
Parent Representative	Liz Andrew	elected	Sep-25
Parent Representative	Nafi Lutui	elected	Sep-25
Staff Representative	Mandy Gillam	elected	Sep-25

Accountant / Service Provider:	Davidson Dickson Ltd
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TE RANGA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Te Ranga School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Tared Lee

Full Name of Presiding Member



Full Name of Principal

AK



Signature of Presiding Member

Aimee Kennedy

Signature of Principal

31/5/24

Date:

31/5/24

Date:

Te Ranga School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,408,422	1,296,726	1,389,414
Locally Raised Funds	3	249,987	114,700	132,030
Interest		4,939	500	1,258
Gain on Sale of Property, Plant and Equipment		7,826	-	250
Other Revenue		9,433	-	2,794
Total Revenue		1,680,607	1,411,926	1,525,746
Expense				
Locally Raised Funds	3	61,386	44,700	63,200
Learning Resources	4	1,054,948	991,252	1,017,880
Administration	5	127,921	112,560	113,026
Property	6	321,950	304,987	301,175
Other Expenses	7	34,477	15,000	25,074
Loss on Disposal of Property, Plant and Equipment		7,606	-	-
		1,608,288	1,468,499	1,520,355
Net Surplus / (Deficit) for the year		72,319	(56,573)	5,391
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		72,319	(56,573)	5,391

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 Ranga School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		212,099	-	215,404
Total comprehensive revenue and expense for the year		72,319	(56,573)	5,391
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		26,835	205,736	(8,696)
Equity at 31 December		311,253	149,163	212,099
Accumulated comprehensive revenue and expense		311,253	149,163	212,099
Equity at 31 December		311,253	149,163	212,099

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 Ranga School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	70,555	93,118	183,194
Accounts Receivable	9	69,073	65,000	85,040
GST Receivable		20,224	5,000	2,936
Prepayments		13,548	6,000	6,728
Inventories	10	10,906	-	6,693
Funds Receivable for Capital Works Projects	16	7,643	-	7,643
		191,949	169,118	292,234
Current Liabilities				
Accounts Payable	12	94,384	75,821	100,577
Revenue Received in Advance	13	3,904	-	41,050
Provision for Cyclical Maintenance	14	11,580	10,000	10,000
Finance Lease Liability	15	3,157	3,157	3,157
Funds held for Capital Works Projects	16	32,453	-	32,453
		145,478	88,978	187,237
Working Capital Surplus/(Deficit)		46,471	80,140	104,997
Non-current Assets				
Property, Plant and Equipment	11	338,970	140,483	180,483
		338,970	140,483	180,483
Non-current Liabilities				
Provision for Cyclical Maintenance	14	73,007	71,460	71,460
Finance Lease Liability	15	1,181	-	1,921
		74,188	71,460	73,381
Net Assets		311,253	149,163	212,099
Equity				
		311,253	149,163	212,099

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

Te Ranga School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		358,994	119,516	390,809
Locally Raised Funds		244,801	109,700	146,469
Goods and Services Tax (net)		(17,290)	(5,000)	4,623
Payments to Employees		(227,112)	(202,000)	(188,907)
Payments to Suppliers		(296,160)	(277,628)	(255,348)
Interest Received		4,888	500	4,801
Net cash from/(to) Operating Activities		68,121	(254,912)	102,447
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		7,826	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(211,964)	23,836	(18,325)
Proceeds from Sale of Investments		-	-	65,404
Net cash from/(to) Investing Activities		(204,138)	23,836	47,079
Cash flows from Financing Activities				
Furniture and Equipment Grant		26,835	205,736	(8,696)
Finance Lease Payments		(3,457)	(3,825)	(3,650)
Funds Administered on Behalf of Other Parties		-	-	15,300
Net cash from/(to) Financing Activities		23,378	201,911	2,954
Net increase/(decrease) in cash and cash equivalents		(112,639)	(29,165)	152,480
Cash and cash equivalents at the beginning of the year	8	183,194	122,283	30,714
Cash and cash equivalents at the end of the year	8	70,555	93,118	183,194

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 Ranga School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Te Ranga School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

k) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

l) 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.

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

n) 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.

o) 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 Revenue and Expense.

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

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

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

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

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	362,600	325,252	393,176
Teachers' Salaries Grants	836,896	787,252	820,609
Use of Land and Buildings Grants	207,146	184,222	175,629
Other Government Grants	1,780	-	-
	<u>1,408,422</u>	<u>1,296,726</u>	<u>1,389,414</u>

The school has opted in to the donations scheme for this year. Total amount received was \$23,734.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	22,618	40,500	18,842
Fees for Extra Curricular Activities	7,850	15,200	8,634
Trading	9,416	10,500	7,196
Fundraising & Community Grants	171,736	11,500	52,989
Other Revenue	38,367	37,000	44,369
	<u>249,987</u>	<u>114,700</u>	<u>132,030</u>
Expenses			
Extra Curricular Activities Costs	31,463	31,700	48,857
Trading	3,053	10,000	9,567
Fundraising and Community Grant Costs	26,870	3,000	4,776
	<u>61,386</u>	<u>44,700</u>	<u>63,200</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>188,601</u>	<u>70,000</u>	<u>68,830</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	43,094	52,000	39,252
Information and Communication Technology	17,242	17,000	18,311
Library Resources	271	1,500	795
Employee Benefits - Salaries	940,365	868,252	909,572
Staff Development	5,384	12,500	4,183
Depreciation	48,592	40,000	45,767
	<u>1,054,948</u>	<u>991,252</u>	<u>1,017,880</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	6,339	6,000	4,925
Board Fees	3,380	4,000	3,175
Board Expenses	3,200	750	4,967
Communication	2,642	4,000	3,053
Consumables	13,853	14,000	7,669
Operating Lease	8,592	9,000	7,322
Other	6,720	810	7,023
Employee Benefits - Salaries	60,632	58,000	60,904
Insurance	9,878	9,500	7,703
Service Providers, Contractors and Consultancy	12,685	6,500	6,285
	<u>127,921</u>	<u>112,560</u>	<u>113,026</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	4,249	4,500	4,345
Consultancy and Contract Services	(18)	-	-
Cyclical Maintenance Provision	3,127	19,265	5,841
Grounds	2,118	2,000	1,452
Heat, Light and Water	11,499	13,500	10,246
Rates	50	-	-
Repairs and Maintenance	32,986	24,000	45,210
Use of Land and Buildings	207,146	184,222	175,629
Security	4,204	2,500	1,338
Employee Benefits - Salaries	56,589	55,000	57,114
	<u>321,950</u>	<u>304,987</u>	<u>301,175</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. Other Expenses

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Transport	34,477	15,000	25,074
	<u>34,477</u>	<u>15,000</u>	<u>25,074</u>

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
ASB Main account	2,649	93,118	111,433
ASB 01 - House	19,646	-	26,933
ASB Saver	8,632	-	642
Debit card	2,162	-	3,718
ASB on call - FOTR	37,466	-	40,468
Cash and cash equivalents for Statement of Cash Flows	70,555	93,118	183,194

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

Of the \$70,555 Cash and Cash Equivalents, \$32,453 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2024 on Crown owned school buildings.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	5,000	24,444
Receivables from the Ministry of Education	372	-	-
Interest Receivable	110	-	59
Teacher Salaries Grant Receivable	68,591	60,000	60,537
	69,073	65,000	85,040
Receivables from Exchange Transactions	110	5,000	24,503
Receivables from Non-Exchange Transactions	68,963	60,000	60,537
	69,073	65,000	85,040

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,417	-	790
School Uniforms	9,489	-	5,903
	10,906	-	6,693

11. Property, Plant and Equipment

	Opening Balance	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	60,892				(10,952)	49,940
Furniture and Equipment	60,485	76,862	(2,327)		(12,342)	122,678
Information and Communication Technology	33,389	35,595	(3,864)		(13,823)	51,297
Motor Vehicles	16,483	88,348	(901)		(7,757)	96,173
Leased Assets	5,163	2,717	(518)		(3,116)	4,246
Library Resources	4,072	11,166	-		(602)	14,636
Balance at 31 December 2023	180,484	214,688	(7,610)	-	(48,592)	338,970

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	230,206	(180,266)	49,940	230,206	(169,314)	60,892
Furniture and Equipment	307,545	(184,867)	122,678	272,233	(211,748)	60,485
Information and Communication Technology	122,244	(70,947)	51,297	173,842	(140,454)	33,388
Motor Vehicles	118,166	(21,993)	96,173	68,818	(52,335)	16,483
Leased Assets	19,143	(14,897)	4,246	23,468	(18,305)	5,163
Library Resources	24,629	(9,993)	14,636	13,464	(9,392)	4,072
Balance at 31 December	821,933	(482,963)	338,970	782,031	(601,548)	180,483

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	12,663	4,821	15,074
Accruals	4,942	5,000	4,672
Banking Staffing Overuse	-	-	5,684
Employee Entitlements - Salaries	71,282	62,000	71,209
Employee Entitlements - Leave Accrual	5,497	4,000	3,938
	94,384	75,821	100,577
Payables for Exchange Transactions	94,384	75,821	100,577
	94,384	75,821	100,577

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	1,920	-	-
Other revenue in Advance	1,984	-	41,050
	<u>3,904</u>	<u>-</u>	<u>41,050</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	81,460	81,460	75,619
Increase to the Provision During the Year	3,127	-	5,841
Provision at the End of the Year	<u>84,587</u>	<u>81,460</u>	<u>81,460</u>
Cyclical Maintenance - Current	11,580	10,000	10,000
Cyclical Maintenance - Non current	73,007	71,460	71,460
	<u>84,587</u>	<u>81,460</u>	<u>81,460</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan and quotes that the school has obtained.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	3,420	3,157	3,453
Later than One Year and no Later than Five Years	1,263		2,037
Future Finance Charges	(345)		(412)
	<u>4,338</u>	<u>3,157</u>	<u>5,078</u>
Represented by			
Finance lease liability - Current	3,157	3,157	3,157
Finance lease liability - Non current	1,181		1,921
	<u>4,338</u>	<u>3,157</u>	<u>5,078</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5ya - Block K Project 203674		32,453	-	-	-	32,453
Turf works - project 214977		-	80,000	(130,000)	50,000	-
Canopy Project		(7,643)	-	-	-	(7,643)
Totals		24,810	80,000	(130,000)	50,000	24,810

Represented by:

Funds Held on Behalf of the Ministry of Education	32,453
Funds Receivable from the Ministry of Education	(7,643)

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5ya - Block K Project 203674		24,653	-	7,800	-	32,453
Turf works - Project 224673		(15,143)	43,879	(28,736)	-	-
Flooring Project 234872		-	16,930	(16,930)	-	-
Canopy Project		-	-	(7,643)	-	(7,643)
Totals		9,510	60,809	(45,509)	-	24,810

Represented by:

Funds Held on Behalf of the Ministry of Education	32,453
Funds Receivable from the Ministry of Education	(7,643)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,380	3,175
<i>Leadership Team</i>		
Remuneration	328,172	327,430
Full-time equivalent members	3	3
Total key management personnel remuneration	331,552	330,605

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. 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 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130 - 140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2.00	1.00
	2.00	1.00

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay equity settlement wash up amounts

In 2023 the Ministry of Education provided additional funding for non- teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount has not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$33,914 (2022:\$33,914) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block K Alterations	71,956	38,042	33,914
Total	71,956	38,042	33,914

(b) Operating Commitments

As at 31 December 2023 the Board had not entered into any contracts:

(2022: 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	70,555	93,118	183,194
Receivables	69,073	65,000	85,040
Total Financial assets measured at amortised cost	<u>139,628</u>	<u>158,118</u>	<u>268,234</u>

Financial liabilities measured at amortised cost

Payables	94,384	75,821	100,577
Finance Leases	4,338	3,157	5,078
Total Financial Liabilities Measured at Amortised Cost	<u>98,722</u>	<u>78,978</u>	<u>105,655</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 Te Ranga School's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Te Ranga School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Members of the Board of Trustees, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, How We Have Given Effect to Te Tiriti o Waitangi, Kiwisport Report and Statement of Compliance with Employment 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.



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

LIST OF BOARD MEMBERS

ACTING PRINCIPAL AIMEE KENNEDY Phone: 573 8032 (school) E-mail: principal@teranga.school.nz	PRESIDING MEMBER JARED LEE Phone: 021529207 E-mail: bigdaddyj_nz@yahoo.com
FIONA EDWARDS Phone: 0274108882 E-mail: admin@ehc.co.nz	DAVID PUGH Phone: 0274978167 E-mail: david.pugh.bot@gmail.com
NAFI LUTUI Phone: 022 6426503 E-mail: nnp.lutui@gmail.com	LIZ ANDREW Phone: 021 720 380 E-mail: skipnliz.69@gmail.com
STAFF REPRESENTATIVE MANDY GILLAM Phone: 0272143122 E-mail: mandy@teranga.school.nz	

Statement of variance: progress against targets

Strategic Goal 1: Teaching and Learning Whakaako/Ako				
Annual Target/Goal: Students will achieve accelerated progress through quality teaching and learning.				
Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the source of information the board used to determine those outcomes.	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
Implementation of structured literacy	The senior school implemented iDeal phonics as part of their writing and spelling programme. We saw an overall improvement in all areas and demographics of writing for students who have attended Te Ranga for 12+ months.	19 of our target students achieved at least 15 months' progress in writing. Whole school achievement in writing moved from 67% to 83% Boys writing disparity reduced from 32% to 25%	7 students in this group who were identified and did not meet the target have since gone on to receive a diagnosis of some sort, e.g. dyslexia, ADHD, ASD or have undergone a severe traumatic family event.	We are now going to implement the iDeal phonics programme school wide for spelling and explore the reading component of this too. We will look at our teacher aide programmes and how we can support these with iDeal too.
Curriculum refresh professional development	Staff undertook professional development days through Kahui Ako and through school development sessions	1 Kahui Ako professional development session was undertaken. 3 'in school' staff meetings for professional development	There is still a range of uncertainty around parts of the curriculum refresh, a big factor was the change in government.	We have now enlisted someone from evaluation associates to provide professional development in this area.

Updating Assessment and Reporting	Through collaborative conversations we have revised our assessment schedule and now gone on a professional development journey on Assessment for Learning Begun to implement HERO for parent reporting	Janet McCarroll from EA assisted us in staff meetings. Change in reporting to BOT format Begun to implement HERO for parent reporting	This journey is continuing into 2024 as part of our strategic plan as it has been a big change for our school	AFL continues to be out MOE funded PLD focus HERO reporting will be used as our formal reporting tool for the first time this year
Localised curriculum implementation	Our bush classroom received a \$5000 upgrade and many hours of community volunteer work We have joined with the local Paraiti Group to connect school iwi and local farmers	Te Ranga School is now included in the Pariti group strategic plan We are working with local contributors to ensure the school and bush classroom are connected to the community	We have exceeded expectations here	A member of the Paraiti group is now a school liaison and is working with the principal to create a school wide plan for annual trips and lessons for various levels of the school

Strategic Goal 2: Growth and Development Whakapakari

Annual Target/Goal: Create and sustain smooth transitions into and from Te Ranga School to strengthen and develop our Tamariki

Actions List all the actions from your Annual Implementation	What did we achieve? What were the outcomes of our actions?	Evidence This is the source of information the board used	Reasons for any differences (variances) between the target and	Planning for next year – where to next? What do you need to do to
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Plan for this Annual Target/Goal.	What impact did our actions have?	to determine those outcomes.	the outcomes Think about both where you have exceeded your targets or not yet met them.	address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
Hawk Academy programme	The Hawk Academy programme saw an increase of responsibilities and privileges for year 7&8's and student council. They attended an extra camp in the summer. Students attended the National Young Leaders Day.	Students grew in responsibility and arranged many fun days and fundraisers for other students They met for council meeting We retained a good number of year 7 & 8's and kept a stand alone class. Started year 6 transitions	The senior outdoor common room has exceeded initial plans for the area as we incorporated more student voices into the development.	We will implement the William Pike Challenge for our year 7&8's next year. This will align well with our community goal as it has a community service element. The adventure part will be great for building resilience in these kids.
Kickstart transitions	Kick start transitions have run successfully with great parental feedback, and prepared children. We have had a local kindy up at school to visit our bush classroom, as well as pre-schoolers at our lamb and calf day.	The level of engagement from preschools and families of preschoolers at our community days has been exceedingly high. The amount of out of zone enrolment inquiries as a result has grown exponentially.	We still did not achieve getting down to the pre-schools as much as we would have liked.	Getting into preschools, and getting those students up to our school more often has been written into our new annual plan.
Roll growth and new classrooms	We have a more consistent role. New classrooms were successfully installed at school which has made room for a library and	Starting 2024 with 156 students. New classrooms landed on time.	Exceeded our beginning of year role aim by 5 students.	We will be aiming to keep our role consistent to maintain 7 classrooms.

	music room.			
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Strategic Goal 3: Community and Support Manaaki

Annual Target/Goal: To support our whole school community in engaging in, and promoting culturally responsive practices.

Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the source of information the board used to determine those outcomes.	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
Promote Kapa Haka and Te Reo Maori	We engaged with the Kahui Ako to utilise a Kapa Haka tutor. Engaged with the MAC to form a solid Te Reo plan. Staff have looked at TKI at the Te Reo docs and levelling and found this to be useful.	Kapa Haka ran sporadically and did not achieve what we had wanted. Development in this area is ongoing and planned for.	Unfortunately the tutor rarely came to school, this was a real letdown for us, as the students were very excited!	Next year we are going to run Kapa Haka ourselves as a teaching staff with the assistance of onlinekaphaka lessons.
Grow capacity amongst staff	Staff grew greatly in capacity this year with	Aimee was appointed permanent principal, Ben	This went well as the staff were all appointed to	We will have a big focus on professional

	Aimee moving to principal as her DP and SENCO roles were given to others.	as Deputy and Mandy as SENCO. Staff have identified their own goals through PGC's.	their roles permanently.	development for leadership in 2024 as the leadership team is quite new to their roles.
Foster students sense of identity	We revisited our school values and decided that we need to place more emphasis on these. Developed a pepeha framework of expectations	Framework of expectations and scaffolding of pepeha throughout the school	We will use the same scaffolding frame work for tikanga and te reo as we could have done more in this area.	We are updating our positive behaviour reward programme so that it aligns with our values and rewards these.
Collaboration with community	We engaged with many agencies such as RTLB, MAC, & SPORT BOP to raise student achievement. Parents became more engaged with school this year with large turnouts for events. Community consultation was positive with a good portion of feedback from a variety of groups.	Agency engagement was high and they enjoy coming out to our school. Some of our parental involvement at events was so great that we had to move events to town. Our PTA grew from 5 people to 13.	Community engagement was such a great success for us this year. We were overwhelmed by parent and community turnouts at our events. Parents have been asking how they can now become more involved.	We are looking at new ways we can engage parents in the school to support us.

How we have given effect to Te Tiriti o Waitangi

Our school's journey in giving effect to Te Tiriti o Waitangi has been marked by concrete actions aimed at honouring Māori language, culture, and identity while fostering equitable partnerships. In alignment with the principles of Te Tiriti, we have undertaken various initiatives:

Incorporating Tikanga Māori into Everyday Practices: We have integrated tikanga Māori into daily routines, such as teaching students the correct protocols for whakatau to informally welcome new members into our school community. This practice not only fosters inclusivity but also respects traditional Māori customs. We greet and call the roll in Te Reo and many classes are now using 'start the day the Te Reo way' which we aim to implement school wide.

Te Reo Māori Instruction: Recognising the importance of language revitalisation, we have taken deliberate steps to make instruction available in te reo Māori. This includes offering te reo Māori classes at lunch and incorporating Māori language elements into our curriculum wherever possible.

Collaborative Decision-Making with Whānau Māori: We have prioritised genuine engagement with whānau Māori by inviting them to participate in decision-making processes. This involves seeking their input on school plans, programs, and events, ensuring that their voices are heard and valued.

Cultural Celebrations and Events: Organising events like the Matariki breakfast has provided opportunities for our school community to come together and celebrate Māori culture. We also wrote a New Zealand history and Maori history scene into our school production to ensure that this was culturally relevant to all our students. These events not only showcase the richness of Māori traditions but also foster a sense of belonging among students, whānau, and staff.

Educational Empowerment: We have embarked on a journey of self-reflection and bias recognition, acknowledging the historical biases within the education system. By consciously addressing these biases and prioritising te ao Māori, te reo Māori, and tikanga Māori, we empower tamariki Māori to strengthen their cultural identity within the school environment.

Relationship Building with Mana Whenua: Understanding the importance of respectful engagement with mana whenua, we have prioritised relationship building over immediate requests. By introducing ourselves and offering service before seeking assistance, we aim to establish meaningful connections built on trust and mutual respect.

Through these initiatives and ongoing commitment to the principles of Te Tiriti o Waitangi, our school endeavours to create an inclusive and culturally responsive learning environment where all students can thrive as ākonga Māori.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>At Te Ranga School, we ensure good and safe working conditions by regularly conducting risk assessments and implementing necessary safety measures. We prioritise staff training on health and safety to maintain a secure environment for all employees. We regularly check in on the mental health and wellbeing of employees.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>At Te Ranga School, our equal employment opportunities program includes policies to promote diversity, prevent discrimination, and ensure fair treatment for all employees. We fulfil this program by implementing unbiased hiring practices, providing equal access to training and advancement opportunities, and fostering a culture of respect and inclusion within our workplace.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>At Te Ranga School, we practise impartial selection by establishing clear criteria for each position, conducting fair and transparent recruitment processes, and ensuring that all candidates are assessed based on their qualifications, skills, and experience relevant to the role</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<i>At Te Ranga School, we acknowledge the aims and aspirations of Māori by integrating Te Ao Māori perspectives into our curriculum and school activities. We address the employment needs of Māori by actively seeking to recruit and retain Māori staff members, and providing professional development opportunities that respect Māori cultural values and practices. Additionally, we promote greater involvement of Māori in the Education service by collaborating with local iwi, incorporating Māori perspectives into decision-making processes, and supporting initiatives that empower Māori students and their communities.</i>
How have you enhanced the abilities of individual employees?	<i>At Te Ranga School, we enhance the abilities of individual employees through personalised professional development plans tailored to their strengths and areas for growth. We offer ongoing training opportunities, mentorship programs, and constructive feedback to support their career advancement and maximise their potential within the school community.</i>

How are you recognising the employment requirements of women?	<i>At Te Ranga School, we acknowledge the employment requirements of women by fostering a supportive work environment that caters to various needs, including flexible working arrangements, parental leave policies, and career development opportunities. We aim to address gender disparities by actively encouraging women to pursue leadership roles and providing resources to support their professional growth and success.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>At Te Ranga School, we acknowledge the employment needs of individuals with disabilities by implementing inclusive hiring practices, offering reasonable accommodations in the workplace, and advocating for accessibility initiatives. We aim to create an environment where individuals with disabilities can fully participate and contribute, removing barriers to employment and fostering a culture of respect and inclusion.</i>

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?	✓	

Kiwisport

Kiwisport is a government funding initiative to support students participation in organised sport. In 2023, Te Ranga School received total Kiwisport funding of \$2,321.00 (excluding GST). The funding contributed to running the Healthy active learners programme in our school which introduces and builds on a range of sporting skills to the students. The funding also helped us to revamp our PE Shed and stock up on new equipment particularly athletics equipment.