

**TO THE READERS OF ROTOTUNA PRIMARY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Rototuna Primary School (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 May 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 Members are 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.

Freephone 0800 269 139

91 Clarence Street Hamilton 3204
PO Box 389 Hamilton 3240

Telephone 07 839 1235
Facsimile 07 839 1237

enquiries@owenmcleod.co.nz
www.owenmcleod.co.nz



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 Novopay 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 comprises the information included on page 1 Statement of Responsibility, Members of the Board schedule, page 22 Kiwisport note and statement of Compliance with Employment Policy, Analysis of Variance report, cover page and index page, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



R K Owen
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

ROTOTUNA PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 6976

Principal: James Eldridge

School Address: 23 Strathmore Dr, Rototuna, Hamilton 3210

School Postal Address:

School Phone: 07-853 2470

School Email: office@rototunaprimarieschool.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Dee- Anne Leith	Presiding Member	Elected	Sep-25
James Eldridge	Principal ex Officio	Appointed	
Matt Hansen	Parent Representative	Elected	Sep-25
Laura Luo	Parent Representative	Elected	Sep-25
Neil Parkinson	Parent Representative	Elected	Sep-25
Ali Price	Parent Representative	Elected	Sep-25
Jane Bibby	Staff Representative	Elected	Sep-25
Rob Willetts	Presiding Member	Retired	Jun-22
Niwa Nuri	Parent Representative	Retired	Jun-22
Grant Lee	Parent Representative	Retired	Jun-22
Gordon Feng	Parent Representative	Retired	Jun-22
Sherrin Jefferies	Staff Representative	Retired	Jun-22

Accountant / Service Provider: SRN Partners Chartered Accountants Ltd

ROTOTUNA PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Rototuna Primary 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.

Matthew William Haver

Full Name of Presiding Member

Kylie Morris

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

30.5.2023

Date:

30.5.2023

Date:

Rototuna Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	6,380,966	6,082,337	6,196,225
Locally Raised Funds	3	162,638	178,000	177,025
Interest Income		12,132	2,200	2,621
Total Revenue		6,555,736	6,262,537	6,375,871
Expenses				
Locally Raised Funds	3	40,518	38,000	35,449
Learning Resources	4	4,838,075	4,700,120	4,818,605
Administration	5	337,775	307,850	298,812
Finance		4,796	4,700	5,378
Property	6	1,336,823	1,317,800	1,200,189
Other Expenses	7	10,907	-	14,799
Loss on Disposal of Property, Plant and Equipment	12	1,474	-	12,702
		6,570,368	6,368,470	6,385,934
Net Surplus / (Deficit) for the year		(14,632)	(105,933)	(10,063)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(14,632)	(105,933)	(10,063)

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



Rototuna Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,455,049	1,455,050	1,379,864
Total comprehensive revenue and expense for the year		(14,632)	(105,933)	(10,063)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	85,248
Equity at 31 December		1,440,417	1,349,117	1,455,049
Accumulated comprehensive revenue and expense		1,440,417	1,349,117	1,455,049
Reserves		-	-	-
Equity at 31 December		1,440,417	1,349,117	1,455,049

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.



Rototuna Primary School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	532,452	389,083	763,485
Accounts Receivable	9	361,945	357,810	310,792
GST Receivable		30,833	30,000	-
Prepayments		23,629	15,450	15,545
Inventories	10	2,262	2,300	2,256
Investments	11	313,631	314,000	307,560
Funds Receivable for Capital Works Projects	19	12,906	17,112	22,022
		1,277,658	1,125,755	1,421,660
Current Liabilities				
GST Payable		-	-	19,270
Accounts Payable	14	554,572	387,800	369,754
Borrowings	15	8,773	4,693	4,693
Revenue Received in Advance	16	-	-	260
Provision for Cyclical Maintenance	17	139,500	117,500	-
Finance Lease Liability	18	23,647	28,000	29,720
Funds held for Capital Works Projects	19	150,338	150,338	279,975
		876,830	688,331	703,672
Working Capital Surplus/(Deficit)		400,828	437,424	717,988
Non-current Assets				
Property, Plant and Equipment	12	1,084,290	957,000	893,632
Intangible Assets	13	12,788	13,000	13,611
		1,097,078	970,000	907,243
Non-current Liabilities				
Borrowings	15	18,226	9,307	14,081
Provision for Cyclical Maintenance	17	-	-	104,193
Finance Lease Liability	18	39,263	49,000	51,907
		57,489	58,307	170,181
Net Assets		1,440,417	1,349,117	1,455,050
Equity		1,440,417	1,349,117	1,455,049

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



Rototuna Primary School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,483,376	1,192,337	1,373,976
Locally Raised Funds		142,704	107,229	103,959
International Students		19,157	70,000	73,326
Goods and Services Tax (net)		(50,103)	(49,270)	22,747
Payments to Employees		(989,679)	(880,223)	(958,141)
Payments to Suppliers		(362,664)	(537,502)	(406,804)
Interest Paid		(4,796)	(4,700)	(5,378)
Interest Received		11,255	1,296	2,594
Net cash from/(to) Operating Activities		249,250	(100,833)	206,279
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(319,200)	(168,137)	(56,649)
Purchase of Investments		(6,071)	(6,440)	(2,198)
Net cash from/(to) Investing Activities		(325,271)	(174,577)	(58,847)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	85,248
Finance Lease Payments		(21,512)	29,754	(16,143)
Loans Repayment		(8,773)	(4,774)	(4,693)
Funds Administered on Behalf of Third Parties		(124,727)	(123,972)	172,162
Net cash from/(to) Financing Activities		(155,012)	(98,992)	236,574
Net increase/(decrease) in cash and cash equivalents		(231,033)	(374,402)	384,006
Cash and cash equivalents at the beginning of the year	8	763,485	763,485	379,479
Cash and cash equivalents at the end of the year	8	532,452	389,083	763,485

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.



Rototuna Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Rototuna Primary 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 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 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 17.

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 12.



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 18. Future operating lease commitments are disclosed in note 24b.

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.

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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	40 years
Furniture and equipment	5- 10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.



l) 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 comparison to recent market transaction.

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.

m) 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.

n) 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

p) 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.



q) Provision for Cyclical Maintenance

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

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

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

r) 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.

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.

s) 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.

t) 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.

u) 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants

2022 Actual	2022 Budget (Unaudited)	2021 Actual
\$	\$	\$
1,495,824	1,192,337	1,370,193
3,897,058	3,900,000	3,907,631
988,084	990,000	918,401
6,380,966	6,082,337	6,196,225

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Fees for Extra Curricular Activities
Trading
Other Revenue
International Student Fees

2022 Actual	2022 Budget (Unaudited)	2021 Actual
\$	\$	\$
73,940	35,000	40,431
37,895	38,000	30,069
1,398	-	366
30,248	35,000	32,833
19,157	70,000	73,326
162,638	178,000	177,025

Expenses

Extra Curricular Activities Costs
Trading
International Student - Other Expenses

2022 Actual	2022 Budget (Unaudited)	2021 Actual
\$	\$	\$
39,859	38,000	32,499
659	-	1,028
-	-	1,922
40,518	38,000	35,449

Surplus/ (Deficit) for the year Locally raised funds

2022 Actual	2022 Budget (Unaudited)	2021 Actual
\$	\$	\$
122,120	140,000	141,576

During the year the School hosted 2 FTEs International students (2021:6).

4. Learning Resources

Curricular
Equipment Repairs
Information and Communication Technology
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation

2022 Actual	2022 Budget (Unaudited)	2021 Actual
\$	\$	\$
48,100	51,670	40,160
741	1,000	833
37,913	33,800	33,061
433	5,150	1,372
4,573,558	4,466,500	4,542,190
28,920	71,000	53,978
148,410	71,000	147,011
4,838,075	4,700,120	4,818,605



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,677	5,500	5,512
Board Fees	3,885	6,000	4,015
Board Expenses	13,884	11,550	7,847
Communication	15,763	15,000	14,758
Consumables	18,002	21,100	18,072
Other	31,227	25,800	17,111
Employee Benefits - Salaries	230,252	203,700	214,499
Insurance	11,205	11,200	8,868
Service Providers, Contractors and Consultancy	7,880	8,000	8,130
	<u>337,775</u>	<u>307,850</u>	<u>298,812</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	18,561	18,000	12,440
Consultancy and Contract Services	90,200	87,000	83,214
Cyclical Maintenance Provision	42,737	20,000	13,024
Grounds	4,986	5,000	2,536
Heat, Light and Water	39,284	35,300	28,593
Rates	7,542	7,000	6,812
Repairs and Maintenance	43,345	41,500	22,109
Use of Land and Buildings	988,084	990,000	918,401
Security	15,673	25,000	21,059
Employee Benefits - Salaries	86,411	89,000	92,001
	<u>1,336,823</u>	<u>1,317,800</u>	<u>1,200,189</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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Amortisation of Intangible Assets	10,907	-	14,799
	<u>10,907</u>	<u>-</u>	<u>14,799</u>

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	532,452	389,083	763,485
Cash and cash equivalents for Statement of Cash Flows	<u>532,452</u>	<u>389,083</u>	<u>763,485</u>

Of the \$532,454 Cash and Cash Equivalents, \$150,338 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 2023 on Crown owned school buildings.



9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	517	510	-
Receivables from the Ministry of Education	3,684	-	12,780
Interest Receivable	1,273	1,300	396
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	356,471	356,000	297,616
	<u>361,945</u>	<u>357,810</u>	<u>310,792</u>
Receivables from Exchange Transactions	1,790	1,810	396
Receivables from Non-Exchange Transactions	360,155	356,000	310,396
	<u>361,945</u>	<u>357,810</u>	<u>310,792</u>

10. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	1,930	2,000	2,002
School Uniforms	332	300	254
	<u>2,262</u>	<u>2,300</u>	<u>2,256</u>

11. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	313,631	314,000	307,560
	<u>313,631</u>	<u>314,000</u>	<u>307,560</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	306,890	-	-	-	(9,117)	297,773
Furniture and Equipment	482,559	299,033	-	-	(94,430)	687,162
Information and Communication Technology	13,610	10,085	-	-	(10,907)	12,788
Leased Assets	62,268	27,467	-	-	(30,107)	59,628
Library Resources	28,305	3,955	(1,472)	-	(3,849)	26,939
Balance at 31 December 2022	893,632	340,540	(1,472)	-	(148,410)	1,084,290

The net carrying value of equipment held under a finance lease is \$59,628 (2021: \$62,267)

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.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	364,650	(66,877)	297,773	364,650	(57,760)	306,890
Furniture and Equipment	1,483,384	(796,222)	687,162	1,192,714	(710,155)	482,559
Information and Communication Technology	168,059	(155,271)	12,788	206,436	(192,826)	13,611
Leased Assets	209,154	(149,526)	59,628	234,380	(172,112)	62,267
Library Resources	92,975	(66,036)	26,939	89,010	(60,705)	28,305
Balance at 31 December	2,318,222	(1,233,932)	1,084,290	2,087,190	(1,193,558)	893,632



13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2021	250,950	-	250,950
Additions	3,948	-	3,948
Disposals	-	-	-
Balance at 31 December 2021 / 1 January 2022	254,898	-	254,898
Additions	10,084	-	10,084
Disposals	-	-	-
Balance at 31 December 2022	264,982	-	264,982
Accumulated Amortisation and impairment losses			
Balance at 1 January 2021	226,488	-	226,488
Amortisation expense	14,799	-	14,799
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021 / 1 January 2022	241,287	-	241,287
Amortisation expense	10,907	-	10,907
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022	252,194	-	252,194
Carrying amounts			
At 1 January 2021	24,462	-	24,462
At 31 December 2021 / 1 January 2022	13,611	-	13,611
At 31 December 2022	12,788	-	12,788

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2021: \$nil)

14. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	150,389	22,000	41,499
Accruals	9,806	9,800	9,616
Employee Entitlements - Salaries	374,777	356,000	297,616
Employee Entitlements - Leave Accrual	19,600	-	21,023
	554,572	387,800	369,754
Payables for Exchange Transactions	554,572	387,800	369,754
	554,572	387,800	369,754

The carrying value of payables approximates their fair value.



15. Borrowings

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Loans due in one year	8,773	4,693	4,693
Loans due after one year	18,226	9,307	14,081
	<u>26,999</u>	<u>14,000</u>	<u>18,774</u>

The school has borrowings at 31 December 2022 of \$26,999 (31 December 2021 \$18,774). This amount combines a loan from EECA for the purpose of upgrading LED lighting, together with a loan from Fuji Xerox for the early termination of the existing photocopier lease contract. Those loans are unsecured. No interest is charged on the EECA loan which is payable in equal instalments of \$1,173.35 until November 2025, while interest of \$3,229 has been charged on the Fuji Xerox loan which is repayable in equal monthly instalments of \$339.37 until February 2026.

16. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	-	-	260
	<u>-</u>	<u>-</u>	<u>260</u>

17. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	104,193	104,193	91,169
Increase to the Provision During the Year	35,307	20,000	13,024
Use of the Provision During the Year	-	(6,693)	-
Provision at the End of the Year	<u>139,500</u>	<u>117,500</u>	<u>104,193</u>
Cyclical Maintenance - Current	139,500	117,500	-
Cyclical Maintenance - Non current	-	-	104,193
	<u>139,500</u>	<u>117,500</u>	<u>104,193</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan/ painting quote.



18. 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	27,337	32,000	31,645
Later than One Year and no Later than Five Years	41,813	51,000	54,579
Future Finance Charges	(6,240)	(6,000)	(4,599)
	<u>62,910</u>	<u>77,000</u>	<u>81,626</u>
Represented by			
Finance lease liability - Current	23,647	28,000	29,720
Finance lease liability - Non current	39,263	49,000	51,906
	<u>62,910</u>	<u>77,000</u>	<u>81,626</u>

19. 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 9.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSC Offices 219058	<i>on hold</i>	(12,151)	-	-	-	(12,151)
Admin Block 225775	<i>in progress</i>	279,975	-	(150,859)	-	129,116
5YA Drainage/Stormwater 213644	<i>in progress</i>	(5,665)	56,000	(29,113)	-	21,222
Manuka Block outdoor	<i>on hold</i>	(4,206)	-	-	4,206	-
Smoke Detectors 238410	<i>in progress</i>	-	-	(755)	-	(755)
Totals		<u>257,953</u>	<u>56,000</u>	<u>(180,727)</u>	<u>4,206</u>	<u>137,432</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	150,338
Funds Receivable from the Ministry of Education	(12,906)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
ILE Project	<i>completed</i>	17,781	-	-	(17,781)	-
Hall Aircon	<i>completed</i>	97,069	-	(97,069)	-	-
LSC Offices 219058	<i>in progress</i>	(12,151)	-	-	-	(12,151)
Admin Block 225775	<i>in progress</i>	(7,052)	333,073	(46,046)	-	279,975
5YA Drainage/Stormwater 213644	<i>in progress</i>	(5,650)	7,000	(7,015)	-	(5,665)
Manuka Block outdoor	<i>in progress</i>	(4,206)	-	-	-	(4,206)
Plaster Repairs 239708	<i>completed</i>	-	25,875	(25,584)	(291)	-
Totals		<u>85,791</u>	<u>365,948</u>	<u>(175,714)</u>	<u>(18,072)</u>	<u>257,953</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	279,975
Funds Receivable from the Ministry of Education	(22,022)



20. 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.



21. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	3,885	4,015
Leadership Team Remuneration	537,173	531,399
Full-time equivalent members	4	4
Total key management personnel remuneration	541,058	535,414

There are 6 members of the Board excluding the Principal. The Board had held 10 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

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	4.00	5.00
110-120	1.00	3.00
120-130	2.00	-
	7.00	8.00

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

22. 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-



23. Contingencies

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

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

24. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) contract to have LSC Offices upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, \$12,151 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) contract to have the admin block upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, and \$333,073 has been received of which \$203,957 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) contract to have 5YA Drainage/Stormwater upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, and \$63,000 has been received of which \$41,778 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) contract to have smoke detectors upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, \$755 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$257,953)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: Nil)



25. 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	532,452	389,083	763,485
Receivables	361,945	357,810	310,792
Investments - Term Deposits	313,631	314,000	307,560
Total Financial assets measured at amortised cost	<u>1,208,028</u>	<u>1,060,893</u>	<u>1,381,837</u>

Financial liabilities measured at amortised cost

Payables	554,572	387,800	369,754
Borrowings - Loans	26,999	14,000	18,774
Finance Leases	62,910	77,000	81,627
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>644,481</u>	<u>478,800</u>	<u>470,155</u>

26. Events After Balance Date

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

27. Comparatives

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

28. Breach of Reporting Deadline 31 March

The Board of Trustees did not comply with section 87A of the Education Act 1989 that it did not submit its annual financial statement for audit by 31 March 2023 (section 87 of Education Act 1989 continues to apply until 1 January 2023).



Rototuna School

Kiwisport Statement

For the Year Ended 31 December 2022

In 2022 the school received Kiwisport funding of \$11,423 (2021:\$11,972)

The funding was spent on sports equipment and sporting endeavours.

Rototuna Primary School

Year ending 31 December 2022

Appendix 1

Adjusted Errors:

To reclassify support staff wages accrual.

Code	Name	Group	Debit	Credit
	Operating creditors	liabilities/ equity	18,305.57	-
	Employee entitlements - salaries	liabilities/ equity	-	18,305.57
			18,305.57	18,305.57

To correct Fuji Xerox settlement payment recognition.

Code	Name	Group	Debit	Credit
	Borrowings - due in one year	liabilities/ equity	-	4,079.64
	Borrowings - due beyond one year	liabilities/ equity	-	8,839.22
	Finance lease - current portion	liabilities/ equity	4,079.64	-
	Finance lease - term portion	liabilities/ equity	8,839.22	-
			12,918.86	12,918.86

To gross up MOE grants : Code 276 \$1887.16, Code 252 \$3942.56, Code 265 \$47593.72, Code 404 \$2098.26 and Code 450 \$2351.46.

Code	Name	Group	Debit	Credit
	Government Grants - MOE	income	-	57,873.16
	Employee benefits salaries - LR	expenses	53,423.44	-
	Heat, light and water	expenses	2,098.26	-
	Curricular	expenses	2,351.46	-
			57,873.16	57,873.16

To correct reversal TAPESA Wash up 2021

Code	Name	Group	Debit	Credit
	Government Grants - MOE	income	12,780.00	-

Employee benefits salaries - LR	expenses	-	12,780.00
		12,780.00	12,780.00

To record Additional Relief Teacher funding final wash up for 2022

Code	Name	Group	Debit	Credit
	Government Grants - MOE	income	-	3,684.00
	Receivables from Ministry of Education	assets	3,684.00	-
			3,684.00	3,684.00

To increase the cyclical maintenance provision in line with 2022 painting quote.

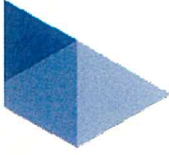
Code	Name	Group	Debit	Credit
	Cyclical maintenance provision	expenses	22,283.00	-
	Cyclical maintenance provision - current	liabilities/ equity	-	22,283.00
			22,283.00	22,283.00

To recognise prepaid Meraki Systems manager license 2023 & 2024

Code	Name	Group	Debit	Credit
	Curricular	expenses	-	8,176.00
	Prepayments	assets	8,176.00	-
			8,176.00	8,176.00

To expense Manuka Block cost confirmed by the school.

Code	Name	Group	Debit	Credit
	Funds Receivable for capital works	assets	-	4,206.00
	Repairs and maintenance	expenses	4,206.00	-
			4,206.00	4,206.00



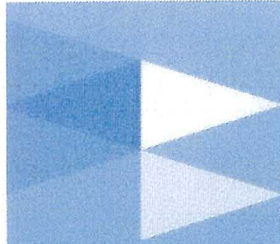
School Name:	Rototuna Primary School	School Number:	6976
Strategic Aim:	<p>Professional Growth To ensure all staff remain current and professional learners</p> <p>Culturally Responsive Pedagogy To ensure all unique cultures are recognised and valued, learning needs are met.</p>		
Annual Aim:	<p>Student Progress, Achievement and Agency: Empowering our staff to become independent with Structured Literacy Pedagogies.</p> <p>Culturally Responsive Pedagogy To implement and action findings from Rongiohia te Hau completed in 2022</p>		
Target:	<p>Professional Growth 2022 Achievement Targets:</p> <ul style="list-style-type: none"> • Participation in Better Start Literacy Approach (BSLA) • MOE contract through the University of Canterbury • Student Achievement Inquiry Programme <p>Culturally Responsive Pedagogy</p> <ul style="list-style-type: none"> • All Year 6 children and teachers visit Rangiriri to enhance NZ histories and knowledge of the Maori Land Wars. • Links will be made with Hukanui Marae • Staff PLD 2022: One teacher staff meeting per term • One Support Staff connection each term • Continue to implement Treaty of Waitangi progression teaching and learning across the school (Term 1 and Term 4 Expectations). • Bicultural contexts will be embedded in teaching and through the implementation of the conceptualised curriculum • Ako Whakare will continue with a focus on supporting target Māori students in literacy • SLT and will broaden their use of te reo across curriculum areas and school events: celebration, athletics, cross country and staff meetings. • Attendance at optional Te Reo lessons encouraged. • Students to share and talk about Whakatauki at Hui Whakanuia. 		



MINISTRY OF EDUCATION

Татарстан Республикасы

Tataritanga raraunga



Baseline Data:

End of Year Achievement Data Comparison from 2021 (Baseline) to 2022

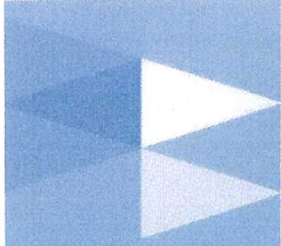
	All Students 2021	All Students 2022	Boys 2021	Boys 2022	Girls 2021	Girls 2022	Variance Boys/Girls 2021	Variance Boys/Girls 2022	March 2021	March 2022	% less ESOL Funded 2021	% less ESOL Funded 2022	% less New Students to RPS 2021	% less New Students to RPS 2022	Only Students at RPS since 5 years old 2021	Only Students at RPS since 5 years old 2022	Variance Since 5 years old 2022
Writing	61%	70%	54%	65%	68%	75%	13%	10%	44%	60%	68%	75%	63%	75%	65%	76%	6%
Reading	71%	76%	66%	73%	76%	79%	10%	7%	59%	62%	78%	81%	76%	80%	76%	82%	6%
Mathematics	77%	81%	78%	83%	77%	79%	-1%	-2%	63%	69%	82%	83%	79%	86%	84%	87%	6%



MINISTRY OF EDUCATION

Te Kaitiaki o te Māhara

Tātaritanga raraunga



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Staff made significant shifts with their Structured Literacy Knowledge throughout 2022 with the junior teams involved with BSLA through the University of Canterbury. Data has confirmed that Structured literacy is raising student achievement.</p> <p>Culturally Responsive Pedagogy To implement and action findings from Rongohia te Hau completed in 2022. This survey gathered voice from Whānau, staff and ākonga. In class visits were also conducted.</p>	<p>Throughout the year our Year 0/1 staff participated in professional learning, supported by our in school facilitator, in the BSLA programme. We are fortunate to have a BSLA trained facilitator within our Senior Leadership Team.</p> <p>Covid caused a lengthy delay in the completion of this programme. Final results were shared with staff at a call back day at Hukanui Marae. The results had a lot to celebrate. Through a learning session with Poutama Pounamu Staff were made aware of some strategies to enhance Culturally Responsive Pedagogies.</p>	<p>Members of our Leadership Team and two Learning Support Coordinators offered to support to children identified as needing further support after an initial 10 week intervention. These groups of children have made significant progress through this intensive small group support programme. Switch It Assessment</p> <p>School systems, including decodable readers have been modified to support to these new pedagogies.</p>	<p>To further enhance teacher knowledge which will raise student achievement. We will continue working with the Better Start Literacy programme (MOE Contract through University of Canterbury)</p> <p>As well as the junior team who are trained the programme will pick up the Year 2 teaching team also. School wide professional learning also continue.</p> <p>This Senior Leader will continue to monitor the junior learners as they progress through our school. Extra support is provided on a needs to basis.</p>
		<p>A significant shift in improved outcomes was acknowledged. Our school has worked hard to include Tikana within our school. Some staff have attended voluntary Te Reo lessons to increase knowledge and understanding.</p> <p>Staff Meetings have included BOT and Kaumatua when focused on our revisioning.</p> <p>Board of Trustees engaged in PLD 'Giving Effect to Te Tiriti o Waitangi'.</p> <p>Miro Block blessed by Ngati Wairere.</p>	<ul style="list-style-type: none"> • Rongohia Te Hau - ongoing <ul style="list-style-type: none"> ◦ Exploring Indigenous and Decolonising with kaumātua ◦ Exploring Agency for staff and tamariki ◦ Ongoing team, and staff PLD • Conceptual Curriculum Review - including Aotearoa New Zealand Histories - ANZH framework created for use by staff during 2023 - looking for opportunities across the curriculum throughout the year • Te Reo Language Development lessons to continue (Te Kōwhiri) - continued • Local Curriculum Development - ongoing

			<ul style="list-style-type: none"> Review Current Te Reo Maori Curriculum started and ongoing Review Maori Tikanga in school Talents Identification characteristics - completed, shared with staff, engaged with for class placement and annual identification, school enrolment pack updated with revised document for whānau nomination
Planning for next year:			
<p>A 2023 structured literacy will now focus on Year 2 learners with the expectation our tamariki will continue to improve their knowledge and to raise student achievement. We will continue our journey with Better Start Literacy BSLA. (MOE Contract through University of Canterbury). Professional learning in Structured Literacy will be continued.</p> <p>We will continue our journey with Culturally Responsive Pedagogies and work through the specific goals listed above.</p>			

Rototuna Primary School

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • EEO Policy • Appointment Policy • Harassment Policy • Concerns and Complaints Policy • Community Code of Conduct • Hazard Reporting
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • Workplace Policy (as listed above) • EAP Counselling Services • Family Friendly Philosophy • Staff Review as per Strategic Planning • Hauora / Wellbeing - Strategic Goal
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • For all appointments 12 months or over a transparent process is followed <ul style="list-style-type: none"> ◦ An appointment committee is organised ◦ No candidate is appointment without an interview ◦ Referee background checks are carried out ◦ An employment letter is organised - IEA or Collective Agreement
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • Support person / whānau is invited to interview • Whānau introducing students to teachers (whakawhanaungatanga hui) • Opportunities available for Māori • Kaiako teaching Ako Whākatere for Māori students and Iwi Groups • Te Reo Māori Programme • COL unit - Māori • Appraisal focus • Kaumatua supporting Māori teachers and leadership • Links with Ngati Wairere and Hukanui Marae • Across School Teacher Role supported • Whānau are asked for apsoriateion • Whakatau / powhiri for new students/whānau • Karakia at the beginning of meetings and waiata • Blessing any new spaces at the school • Attend tangi • Māori contexts for learning in our contextualised curriculum • Māori whānui hui
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • Professional Growth Cycle • Leadership Opportunities • Extra Responsibility Opportunities with remuneration attached • COL involvement • Collaborative Teams • PRT / Tutor Teacher Meetings • SENCO / Learning Support Coordinator • ELL Support • BSLA Facilitator Support
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • Family Friendly Weeks • Leave Requests to attend family events • Flexible working arrangements • Safety plans / trespass orders, as required

How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • Flexible working arrangements • Supportive and safe environments • Working conditions to meet physical challenges • Disability Parking • Disability Toilet Facilities • Ramps to buildings • Individualised Plans, as required
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	<p>Yes ▾</p> <p>online via SchoolDocs</p>	
Has this policy or programme been made available to staff?	<p>Yes ▾</p> <p>online via SchoolDocs</p>	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	<p>Yes ▾</p> <p>PLD aligned with Strategic Goal: Hauora/WellBeing</p>	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	<p>Yes ▾</p> <p>Principal</p>	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	<p>Yes ▾</p> <p>3 year policy review</p> <p>Annual Audit Reporting as from 2023</p>	
Does your EEO programme/policy set priorities and objectives?	<p>Yes ▾</p> <p>Strategic Goal: Hauora/WellBeing</p>	